

**Town of North Rustico
Tax Rate Groups Bylaw
Bylaw No. 2024-02**

A bylaw to establish tax rate groups in the Town of North Rustico.

This Bylaw is made under the authority of the *Municipal Government Act*, R.S.P.E.I. 1988, Cap. M-12.1 and the *Real Property Tax Act*, R.S.P.E.I. 1988, c R-5.

BE IT ENACTED BY THE COUNCIL OF THE TOWN OF NORTH RUSTICO as follows:

1. Title

1.1. This bylaw may be cited and referred to as the "Tax Rate Groups Bylaw."

2. Scope

2.1. This bylaw applies to all real property within the boundaries of the Town that is liable each calendar year to taxation by the Town.

3. Definitions

3.1. In this Bylaw:

- (a) "Act" means the *Municipal Government Act*, R.S.P.E.I., 1988 Cap. M012.1, as may be amended from time to time, or any successor act;
- (b) "Council" means the mayor and other members of the Town's Council;
- (c) "Resident Person" means a person who resides in the province for 183 consecutive days or more each taxation year.
- (d) "Non-Resident Corporation" means a corporation wherein 50% or more of the voting shares of the corporation are not held by persons who qualify as residents pursuant to subsection (f) above.
- (e) "Tax rate group" means, in accordance with section 159 of the Act, commercial or non-commercial real property in a municipality that has similar specified attributes, such attributes include, but are not necessarily limited to:
 - (a) access to municipal services not available in other areas of the municipality;
 - (b) access to a higher level of municipal services than that available in other areas of the municipality;
 - (c) geographic location in the municipality;
 - (d) property use; or
 - (e) property ownership.
- (f) "Town" means the Town of North Rustico.

4. General

4.1. Council, through this bylaw, establishes tax rate groups within the Town of North Rustico and may apply different tax rates to each group.

5. Tax Groups

5.1. The Town hereby establishes under this bylaw, the following Tax Rate Groups:

- (a) non-commercial, resident;
- (b) non-commercial, non-resident person/corporation;
- (c) multi-unit buildings, resident person/corporation;
- (d) multi-unit buildings, non-resident person/corporation; and
- (e) commercial.

6. Establishing Group Rates

- 6.1. The tax rates for each Tax Rate Group shall be established by resolution of Council on an annual basis prior to March 31st.
- 6.2. A description of each Tax Rate Group is included in Schedule "A" hereto annexed and forms part of this Bylaw.

7. Notification

- 7.1. Council shall notify the Provincial Tax Commissioner in writing regarding rate or rates of taxation to be set for the period of January to December prior to March 31 of the year to which rates apply.
- 7.2. Where the Town is restructured, Council shall notify the Provincial Tax Commissioner of the restructuring on or before September 30 of the preceding calendar year.
- 7.3. Where Council has established or changed a Tax Rate Group, Council shall notify the Provincial Tax Commissioner on or before December 31 of the preceding calendar year.

8. Restrictions on Rate Setting

- 8.1. Council shall not approve a change to a tax rate to take effect at any time except on January 1 of the year in which the new tax rate applies.
- 8.2. Council shall not approve a change to a tax rate to apply for a period of time less than a full calendar year.

9. Enforcement

- 9.1. The Minister of Finance collects and is responsible for enforcing the collection of taxes on behalf of the Town.

10. Severability

- 10.1. If any provision in this bylaw is deemed to be invalid for any reason, then that provision shall be severed from this bylaw and all remaining provisions shall remain valid and in force.

11. Repeal

11.1. All previous bylaws of the Town pertaining to tax rate groups are hereby repealed including, without limitation, the Tax Rate Groups Bylaw, Bylaw #2020-07.

12. Effective Date

12.1. The Tax Rate Groups Bylaw, Bylaw #2024-02 shall be effective on the date of approval and adoption below.

First Reading:

This Tax Rate Groups Bylaw, Bylaw No. 2024-02, was read a first time at the Council meeting held on the 12th day of November 2024.

This Tax Rate Groups Bylaw, Bylaw No. 2024-02, was approved by a majority of Council members present at the Council meeting held on the 12th day of November 2024.

Second Reading:

This Tax Rate Groups Bylaw, Bylaw No. 2024-02, was read a second time at the Council meeting held on the 4th day of December, 2024.

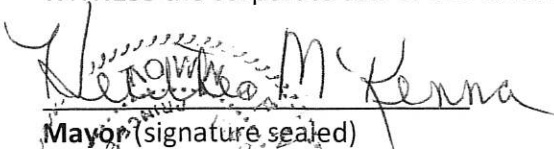
This Tax Rate Groups Bylaw, Bylaw No. 2024-02, was approved by a majority of Council members present at the Council meeting held on the 4th day of December, 2024.

Approval and Adoption by Council:

This Tax Rate Groups Bylaw, Bylaw No. 2024-02, was adopted by a majority of Council members present at the Council meeting held on the 4th day of December, 2024.

The Tax Rate Groups Bylaw is declared to be passed on the 4th day of December, 2024.

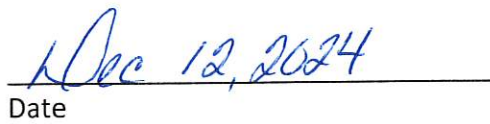
WITNESS the corporate seal of the Town.


Mayor (signature sealed)


Chief Administrative Officer (signature sealed)

This Tax Rate Groups Bylaw adopted by the Council of the Town of North Rustico on December 4th, 2024 is certified to be a true copy.


Chief Administrative Officer (signature sealed)


Date

Schedule A
Town of North Rustico Tax Rate Groups

This Schedule forms part of this bylaw

Tax Rate Group Name	Description
Non-commercial, resident	Non-commercial property owned by a resident person or corporation
Non-commercial, non-resident person/corporation	Non-commercial property owned by a non-resident person or corporation
Multi-unit buildings (3 or more), resident person/corporation	All multi-unit buildings non-commercial owned by a resident person or corporation
Multi-unit buildings (3 or more), non-resident person/corporation	All multi-unit buildings non-commercial owned by a non resident person or corporation
Commercial	Commercial property