

TOWN OF NORTH RUSTICO

TAX RATE GROUPS BYLAW

BYLAW No. 2020-_____

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.

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. M-12.1, as amended from time to time;
- (b) “Chief Administrative Officer” means the administrative head of the Town as appointed by Council pursuant to subsection 86(2) of the Act;
- (c) “Council” means the mayor and other members of the Town’s Council;
- (d) “Councillor” means a member of Council other than the Mayor;
- (e) “Mayor” means the mayor of the Town’s Council;
- (f) “Tax Rate Group” means a “tax rate group” as defined under section 159 of the Act; and
- (g) “Town” means the Town of North Rustico.

4. Tax Groups

4.1 The Town hereby establishes the following Tax Rate Groups:

- (a) commercial; and
- (b) non-commercial.

5. Tax Rates

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

6. Notification

- 6.1 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.
- 6.2 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.
- 6.3 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.

7. Restrictions on Rate Setting

- 7.1 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.
- 7.2 Council shall not approve a change to a tax rate to apply for a period of time less than a full calendar year.

8. Enforcement

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

9. Repeal

- 9.1 All previous bylaws of the Town pertaining to tax rate groups are hereby repealed including, without limitation, the Tax Rate Groups Bylaw, Bylaw #2018-1.

10. Effective Date

- 10.1 This Tax Rate Groups Bylaw, Bylaw No. 2020-___ shall be effective on the date of approval and adoption below.

First Reading:

This Tax Rate Groups Bylaw, Bylaw No. 2020-____ was read a first time at the Council meeting held on the _____ day of _____, 2020.

This Tax Rate Groups Bylaw, Bylaw 2020-____ was approved by a majority of Councillors present at the Council meeting held on the _____ day of _____, 2020.

Second Reading:

This Tax Rate Groups Bylaw, Bylaw No. 2020-____ was read a second time at the Council meeting held on the _____ day of _____, 2020.

This Tax Rate Groups Bylaw, Bylaw No. 2020-____ was approved by a majority of Councillors present at the Council meeting held on the _____ day of _____, 2020.

Adoption and Approval by Council:

This Tax Rate Groups Bylaw, Bylaw No. 2020-____ was adopted by a resolution of Council at the Council meeting held on the _____ day of _____, 2020.

This Tax Rate Groups Bylaw, Bylaw No. 2020-____ is declared to be passed on the _____ day of _____, 2020.

WITNESS the corporate seal of the Town.

Mayor (signature sealed)

Chief Administrative Officer
(signature sealed)

BE IT RESOLVED THAT: Bylaw No. 2020-____, being a bylaw related to establish tax rate groups in the Town, is hereby enacted as a bylaw of the Town and the Mayor and Chief Administrative Officer be and they are hereby authorized to sign the Bylaw and apply the Town's seal thereto.

Dated the ____ day of _____, 2020.

Mayor (signature sealed)

Chief Administrative Officer
(signature sealed)

Schedule A

Tax Rate Group Name	Description
Commercial	Any property assessed for commercial use
Non-Commercial	Any property assessed for non-commercial use