



## CORPORATION OF THE CITY OF SUMMERSIDE

**BYLAW NAME:** TAX RATE GROUPS BYLAW

**BYLAW #:** # CS-5

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BE IT ENACTED by the Council of the City of Summerside as follows:

### PART I- INTERPRETATION AND APPLICATION

#### 1. Title

- 1.1. This bylaw shall be known and cited as the "Tax Rate Groups Bylaw".

#### 2. Purpose

- 2.1. To enable the City of Summerside to establish and require the payment of taxes on all real property situated within the boundaries of the municipality.

#### 3. Authority

- 3.1. Subsection 8(1) of the *Real Property Tax Act*, RSPEI 1988 c R-5, provides the authority for Council to establish tax rates.
- 3.2. Subsection 160(1) of the *Municipal Government Act*, RSPEI 1988, c M-12.1., enables Council to set and approve a rate or rates, by resolution, for all real property within the jurisdiction and boundaries of the municipality.
- 3.3. Subsection 160(2) of the *Municipal Government Act*, RSPEI 1988, c M-12.1., enables Council to establish, by bylaw, separate tax rate groups in the municipality for purposes of raising revenue sufficient to defray projected municipal expenditures.

#### 4. Application

- 4.1. This bylaw enables the authority for Council to establish separate tax rate groups all real property situated in the municipality and applies to any person on which such tax is imposed under this bylaw.
- 4.2. To the extent there is any inconsistency between this bylaw and the *Municipal Government Act* or applicable regulations, the Act and regulations shall take precedence.

#### 5. Definitions

- 5.1. In this bylaw, any word and term that is defined in the Municipal Government Act has the same meaning as in that Act.
- 5.2. In this bylaw:
  - (a) “Act” means the *Municipal Government Act*;
  - (b) “Chief Administrative Officer” or “CAO” means the administrative head of a municipality as appointed by Council under subsection 86(2)(c) of the *Municipal Government Act*;
  - (c) “City” means the City of Summerside;
  - (d) “Council” means the Mayor and other members of the Council of the municipality;
  - (e) “Councillor” means a member of Council other than the Mayor;
  - (f) “Operating Budget” is the annual budget of Council stated in terms of Budget Classification Code, functional categories and cost accounts;
  - (g) “Capital Budget” is the annual budget of Council allocating money for the acquisition or maintenance of fixed assets such as land, buildings and equipment;
  - (h) “Lien” means an encumbrance or charge on a property to secure the debt owed by the property owner to the City of Summerside;
  - (i) “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, including but not limited to

- (i) access to municipal services not available in other areas of the municipality;
- (ii) access to a higher level of municipal services than that available in other areas of the municipality;
- (iii) geographic location in the municipality;
- (iv) property use; or
- (v) property ownership.

## 6. Interpretation

- 6.1. This bylaw is to be given a broad, liberal interpretation in accordance with applicable legislation, regulations and the definitions set out in them.

## 7. General

- 7.1. Council, through this bylaw, establishes tax rate groups within the City and may apply different tax rates to each group to reflect the differences in services provided.

## 8. Tax Rate groups

- 8.1. The following tax rate groups are hereby established:

- (a) Commercial
- (b) Non-Commercial

## 9. Establishing Group Rates

- 9.1. The tax rates for each group shall be established by resolution of Council on an annual basis prior to March 31<sup>st</sup> of each year.

## 10. Notification

- 10.1. 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<sup>st</sup> of the year to which rates apply.

10.2. Where the municipality is restructured, Council shall notify the Provincial Tax Commissioner of the restructuring on or before September 30 of the preceding calendar year.

10.3. 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.

#### 11. Restrictions on Rate Setting

11.1. 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.

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

#### 12. Enforcement

12.1. The Minister of Finance collects and is responsible for enforcing the collection of taxes on behalf of the City of Summerside.

#### 13. Effective Date

13.1. This Tax Rate Group Bylaw, Bylaw # CS-5, shall be effective on the date of approval and adoption by Council.

### First Reading

This Tax Rate Groups Bylaw, Bylaw #CS-5, was read a first time at the Council meeting held on the 7<sup>th</sup> day of August, 2018.

This Tax Rate Groups Bylaw, Bylaw #CS-5, was approved by a majority of Council members present at the Council meeting held on the 7<sup>th</sup> day of August, 2018.

### Second Reading

This Tax Rate Groups Bylaw, Bylaw #CS-5, was read a second time at the Council meeting held on the 20<sup>th</sup> day of August, 2018.

This Tax Rate Groups Bylaw, Bylaw #CS-5, was approved by a majority of Council members present at the Council meeting held on the 20<sup>th</sup> day of August, 2018.

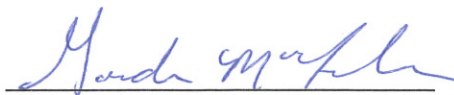
### Approval and Adoption by Council

This Tax Rate Groups Bylaw, Bylaw #CS-5, was adopted by a majority of Council members present at the Council meeting held on the 20<sup>th</sup> day of August, 2018.

### Signatures



Bill Martin, Mayor



Gordon MacFarlane, Chief Administrative Officer (acting)

This Tax Rate Groups Bylaw adopted by the Council of the City of Summerside on the 20<sup>th</sup> day of August, 2018 is certified to be a true copy.

*Gordon MacFarlane*

Gordon MacFarlane, Chief Administrative Officer (acting)

*Aug 22, 2018*

Date