



Town of Borden-Carleton, PE
A Bylaw to Establish Tax Rate Groups
Bylaw # 2018-03

IT IS ENACTED by the Council of the Town of Borden-Carleton as follows:

1. Title

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

2. Authority

- 2.1. The *Municipal Government Act* R.S.P.E.I. 1988, Cap. M-12.1 and The *Real Property Tax Act*, RSPEI 1988 c R-5.

3. Application

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

4. Definitions

- 4.1. “Act” means the *Municipal Government Act*.
- 4.2. “Chief Administrative Officer” or “CAO” means the administrative head of the Town of Borden-Carleton as appointed by Council.
- 4.3. “Council” means the Mayor and other members of the Council of the Town of Borden-Carleton.
- 4.4. “Councillor” means a member of Council other than the Mayor.
- 4.5. “Lien” means an encumbrance or charge on a property to secure the debt owed by the property owner to the Town of Borden-Carleton.
- 4.6. “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:
- (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.

5. General

- 5.1. Council, through this bylaw, establishes tax rate groups within the Town of Borden-Carleton and may apply different tax rates to each group.



- 5.2. Council shall set tax rates within the municipality by resolution.
- 5.3. Council may set a different tax rate for a tax rate group established pursuant to this bylaw.

6. Tax Groups

- 6.1 The Town of Borden-Carleton establishes, under this bylaw, the following tax rate groups:
 - (a) non-commercial
 - (b) commercial

7. Establishing Group Rates

- 7.1. The tax rates for each tax group shall be established by resolution of Council on an annual basis prior to March 31st. Tax rate groups established in this bylaw are identified in “Schedule A” of this bylaw.

8. Notification

- 8.1. 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.
- 8.2. 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.

9. Restrictions on Rate Setting

- 9.1. 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.
- 9.2. Council shall not approve a change to a tax rate to apply for a period of time less than a full calendar year.

10. Enforcement

- 10.1. The Minister of Finance collects, and is responsible for enforcing the collection of, taxes on behalf of the Town of Borden-Carleton.

11. Severability

- 11.1. 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.

12. Effective Date

- 12.1. This Tax Rate Group Bylaw, Bylaw# 2018-03, is effective on the date of approval and adoption below.



First Reading:

This Tax Rate Groups Bylaw, Bylaw# 2018-03, was read a first time at the Council meeting held on the 10th day of April, 2018.

This Tax Rate Groups Bylaw, Bylaw# 2018-03, was approved by a majority of Council members present at the Council meeting held on the 10th day of April, 2018.

Second Reading:

This Tax Rate Groups Bylaw, Bylaw# 2018-03, was read a second time at the Council meeting held on the 15 day of May, 2018.

This Tax Rate Groups Bylaw, Bylaw# 2018-03, was approved by a majority of Council members present at the Council meeting held on the 15 day of May, 2018.

Approval and Adoption by Council:

This Tax Rate Groups Bylaw, Bylaw# 2018-03, was adopted by a majority of Council members present at the Council meeting held on the 12 day of June, 2018.

13. Signatures

Dean Sexton
Mayor

Anytra Eterovich
Chief Administrative Officer

This Tax Rate Group Bylaw was adopted by the Council of the Town of Borden-Carleton on June 12, 2018 is certified to be a true copy.

Schedule A

The following Schedule A forms part of the bylaw

Tax Rate Group Name	Description
Non-commercial, resident	Non-commercial property
Commercial	Commercial property