

Town of Three Rivers, PEI
A Bylaw to Establish Tax Rate Groups
Bylaw # 2019-05

BE IT ENACTED by the Council of the Town of Three Rivers as follows:

1. Title

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

2. Authority

- 2.1. Subsection 8(1) of the *Real Property Tax Act*, RSPEI 1988 c R-5, provides the authority for Council to establish tax rates.
- 2.2. Subsection 160(1) of the *Municipal Government Act* R.S.P.E.I. 1988, Cap. 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.
- 2.3. Subsection 160(2) of the *Municipal Government Act* enables Council to establish, by bylaw, separate tax rate groups in the municipality for purposes of raising revenue sufficient to defray projected municipal expenditures.

3. Application

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

4. Definitions

- 4.1. “Act” means the *Municipal Government Act*.
- 4.2. “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 municipality and may apply different tax rates to each group to reflect the differences in services provided.
- 5.2. The rate or rates of tax that may be approved by Council shall consist only of one commercial rate and one non-commercial rate for each tax group.
- 5.3. Council will set tax rates within the municipality by resolution.
- 5.4. Council may set a different tax rate where it has created a tax rate group based on property use or type in accordance with subsection 160(2) of the Act.

6. Establishing Group Rates

- 6.1. The tax rates for each 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.

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 municipality 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 of Three Rivers.

10. Repeal of Existing Bylaw

10.1. On adoption, this bylaw replaces Town of Montague Bylaw 2018-05 Tax Rate Groups Bylaw, Town of Georgetown Tax Rate Groups Bylaw 2018-06, and Rural Municipality of Valleyfield Bylaw 1-2018 A Bylaw to Establish Tax Rate Groups.

11. Effective Date

11.1. This Tax Rate Groups Bylaw, Bylaw# 2019-05, shall be effective on the date of approval and adoption below.

First Reading:

This Tax Rate Groups Bylaw, Bylaw# 2019-05, was read a first time at the Council meeting held on the 11th day of February, 2019.

This Tax Rate Groups Bylaw, Bylaw# 2019-05, was approved by a majority of Council members present at the Council meeting held on the 11th day of February, 2019.

Second Reading:

This Tax Rate Groups Bylaw, Bylaw# 2019-05, was read a second time at the Council meeting held on the 11th day of March, 2019.

This Tax Rate Groups Bylaw, Bylaw# 2019-05, was approved by a majority of Council members present at the Council meeting held on the 11th day of March, 2019.

Approval and Adoption by Council:

This Tax Rate Groups Bylaw, Bylaw# 2019-05, was adopted by a majority of Council members present at the Council meeting held on the 11th day of March, 2019.

12. Signatures

Edward MacAulay

Jill Walsh

Mayor (signature sealed)

Chief Administrative Officer (signature sealed)

This Tax Rate Groups Bylaw adopted by the Council of the Town of Three Rivers on March 11, 2019, is certified to be a true copy.

Jill Walsh

March 14, 2019

Chief Administrative Officer Signature

Date

Schedule A

Tax Rate Group Name	Description
Group 1	Cardigan Fire District, formerly unincorporated
Group 2	High Traffic Corridor, tier 1, Cardigan Fire District
Group 3	High Traffic Corridor, tier 2, Cardigan Fire District
Group 4	Former Rural Municipality of Lorne Valley
Group 5	Former Rural Municipality of Cardigan
Group 6	Georgetown Fire District, formerly unincorporated
Group 7	Former Town of Georgetown
Group 8	Montague Fire District, formerly unincorporated
Group 9	High Traffic Corridor, tier 1, Montague Fire District, formerly unincorporated
Group 10	High Traffic Corridor, tier 2, Montague Fire District, formerly unincorporated
Group 11	Former Town of Montague
Group 12	Former Rural Municipality of Brudenell
Group 13	High Traffic Corridor, tier 1, Former Rural Municipality of Brudenell
Group 14	High Traffic Corridor, tier 2, Former Rural Municipality of Brudenell
Group 15	Former Rural Municipality of Lower Montague
Group 16	High Traffic Corridor, tier 1, Former Rural Municipality of Lower Montague
Group 17	High Traffic Corridor, tier 2, Former Rural Municipality of Lower Montague
Group 18	Former Rural Municipality of Valleyfield

Group 19	High Traffic Corridor, tier 1, Former Rural Municipality of Valleyfield
Group 20	High Traffic Corridor, tier 2, Former Rural Municipality of Valleyfield