

**Rural Municipality of Kingston, PEI**  
**A Bylaw to Establish Tax Rate Groups**  
**Bylaw # 2018-03**

**BE IT ENACTED** by the Council of the Rural Municipality of Kingston 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 *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) 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 a municipality that is liable each calendar year to taxation by the municipality.

**4. Definitions**

- 4.1. "Act" means the *Municipal Government Act*.
- 4.2. "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*.
- 4.3. "Council" means the Mayor and other members of the Council of the municipality.
- 4.4. "Councillor" means a member of Council other than the Mayor.
- 4.5. "Operating Budget" is the annual budget of Council stated in terms of Budget Classification Code, functional categories and cost accounts.
- 4.6. "Capital Budget" is the annual budget of Council allocating money for the acquisition or maintenance of fixed assets such as land, buildings, and equipment.
- 4.7. "Lien" means an encumbrance or charge on a property to secure the debt owed by the property owner to the Rural Municipality of Kingston.
- 4.8. "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. Tax Groups**

- 6.1 The Rural Municipality of Kingston establishes, under this bylaw, the following tax rate groups:
  - (a) commercial
  - (b) non-commercial

## **7. Establishing Group Rates**

- 7.1. The tax rates for each group shall be established by resolution of Council on an annual basis prior to March 31<sup>st</sup>. 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 the municipality is restructured, Council shall notify the Provincial Tax Commissioner of the restructuring on or before September 30 of the preceding calendar year.
- 8.3. 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.

## **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 Rural Municipality of Kingston.

**11. Effective Date**

11.1. This Tax Rate Groups Bylaw, Bylaw# 2018-03, shall be 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 13 day of Feb, 2018.

This Tax Rate Group Bylaw, Bylaw# 2018-03, was approved by a majority of Council members present at the Council meeting held on the 13 day of Feb, 2018.

**Second Reading:**

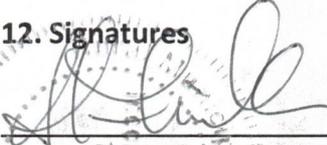
This Tax Rate Groups Bylaw, Bylaw# 2018-03, was read a second time at the Council meeting held on the 15 day of March, 2018.

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 March, 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 15 day of March, 2018.

**12. Signatures**

  
Mayor (signature sealed)

  
Chief Administrative Officer (signature sealed)

This Tax Rate Groups Bylaw adopted by the Council of the Rural Municipality of Kingston on \_\_\_\_\_ is certified to be a true copy.

  
Chief Administrative Officer Signature

March 15/2018  
Date

Filed on behalf of the Minister of Communities, Land and Environment in accordance with s.129 of the *Municipal Government Act*.

li/hij May 2, 2018  
Signed Dated

Schedule A

Tax Rate Group Name	Description
Non-Commercial	All Non-Commercial zoned property
Commercial	All Commercial Zoned property



Communities,  
Land and  
Environment

Communautés,  
Terres et  
Environnement



Municipal Affairs and  
Provincial Planning Division

3 Brighton Road  
PO Box 2000, Charlottetown  
Prince Edward Island  
Canada C1A 7N8

Division des affaires municipales et  
de la planification provinciales

3, chemin Brighton  
C.P. 2000, Charlottetown  
Île-du-Prince-Édouard  
Canada C1A 7N8

Dianne Dowling, CAO  
Rural Municipality of Kingston  
PO Box 648  
Cornwall PE C0A 1H0

May 2, 2018

Dear Ms. Dowling,

**Re: Rural Municipality of Kingston - Bylaw #2018-03 Tax Rate Groups Bylaw, adopted March 15, 2018)**

I wish to acknowledge receipt of the following bylaw:

- Rural Municipality of Kingston – Tax Rate Groups Bylaw (Bylaw #2018-03, adopted March 15, 2018)

A copy of the above noted bylaw has been filed in accordance with the *Municipal Government Act*, s.129. Enclosed is the filed bylaw.

Please be advised that it is the responsibility of the municipality passing a bylaw to both ensure that the subject area covered by the bylaw is within the jurisdiction of the municipality and that the procedures for the passage of a bylaw under the *Municipal Government Act* have been complied with.

Please note that in Section 2.3 of the bylaw, Municipal Affairs added “of the *Municipal Government Act*” following the statutory reference for more clarity. On the signature page of the bylaw (section 10), please ensure the Mayor and CAO signatures are sealed with the corporate seal.

Please feel free to contact me should you have any questions regarding this matter.

Regards,

Erin Kielly  
Municipal Officer, Municipal Affairs  
(902)569-7620  
ekielly@gov.pe.ca

Encl.