

TOWN OF STRATFORD
TAX RATE GROUP BYLAW
BYLAW NUMBER 37



A bylaw relating to the establishment of tax rate groups within the Town of Stratford

BE IT ENACTED by the Council of the Town of Stratford as follows:

1. Title

1.1. This bylaw shall be known and cited as the “Tax Rate Group 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 Stratford that is liable each calendar year to taxation by the Town.

4. Definitions

4.1. “Act” means the Municipal Government Act.

4.2. “Council” means the Mayor and other members of the Council of the Town of Stratford.

4.3. “Tax rate group” means, in accordance with section 159 of the Act, commercial or non-commercial real property 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 Stratford and may apply different tax rates to each group.

5.2. Council may set a different tax rate for a tax rate group established pursuant to this bylaw.

5.3. Council shall set tax rates within the municipality by resolution prior to March 31st.

6. Tax Groups

6.1. The Town of Stratford establishes, under this bylaw, the following tax rate groups:

- (a) non-commercial
- (b) commercial

7. Notification

7.1. Council shall notify the Provincial Tax Commissioner in writing regarding the 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 Council changes or establishes new tax rate groups, 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 Stratford.

10. Severability

10.1. 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.

11. Effective Date

11.1. This Bylaw is effective on the date of approval and adoption below.

First Reading:

This Bylaw was read and formally approved by a majority of Council members present at the Council meeting held on the 14th day of March, 2018.

Second Reading:

This Bylaw was read and formally approved by a majority of Council members present at the Council meeting held on the 11th day of April, 2018.

Approval and Adoption by Council:

This bylaw was formally adopted by a majority of Council members present at the Council meeting held on the 11th day of April, 2018.

This bylaw is hereby declared to be passed and proclaimed as a bylaw of the Town of Stratford on this 11th day of April, 2018.

Witness the corporate seal of the Town.

Mayor

Chief Administrative Officer

This Bylaw was filed with the Minister of Communities, Land and Environment on this ___ day of _____ 2018.