

**RURAL MUNICIPALITY OF NORTH SHORE**

BYLAW NAME: Tax Rate Group Bylaw
BYLAW #: 2024-02

BE IT ENACTED by the Council of the Rural Municipality of North Shore as follows:

1. Title

- 1.1. This bylaw shall be known and cited as the “Tax Rate Group 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* 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.
- 2.3. 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.

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*, RSPEI 1988, c M-12.1.
- 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. “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 Rural Municipality of North Shore and may apply different tax rates to each group.
- 5.2. Council will set tax rates within the municipality by resolution prior to March 31st.
- 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 Rural Municipality of North Shore establishes, under this bylaw, the following tax rate groups:
 - (a) Commercial;
 - (b) Non-commercial, resident;
 - (c) Non-commercial, non-resident.

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 Rural Municipality of North Shore.

10. Severability

- 10.1. If any provision of 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. Repeal and Effective Date

- 11.1. Bylaw 2018-01, approved and adopted by the Council on February 14, 2018, is repealed as of the date of approval and adoption of this bylaw by Council.
- 11.2. This bylaw is effective on the date of approval and adoption below.

First Reading:

This bylaw, was read a first time and formally approved by a majority of Council members present at the Council meeting held on the 13th day of November, 2024.

Second Reading:

This bylaw was read a second time and formally approved by a majority of Council members present at the Council meeting held on the 26th day of November, 2024.

Approval and Adoption by Council:

This bylaw was formally adopted by a majority of Council members present at the Council meeting held on the 26th day of November, 2024.

This bylaw is hereby declared to be passed and proclaimed as a bylaw of the Rural Municipality of North Shore on this 26th day of November, 2024.

Mayor (signature sealed)

Chief Administrative Officer (signature sealed)

This bylaw was filed with the Minister of ____ on this __ day of _____, 202__.

This General Borrowing Bylaw adopted by the Council of the Rural Municipality of North Shore on November 26, 2024 is certified to be a true copy.

Chief Administrative Officer Signature

Date