

**THE CORPORATION OF THE MUNICIPALITY OF HURON SHORES**

**BY-LAW #18-38**

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF TAX RATES FOR THE COLLECTION OF 2018 TAXES AND FURTHER PROVIDE FOR PENALTY AND INTEREST AND DEFAULT OF PAYMENT THEREOF FOR 2018.

**WHEREAS** it is necessary for the Council of the Corporation of the Municipality of Huron Shores, pursuant to the *Municipal Act*, 2001 (S.O. 2001, c.25) to establish tax rates for 2018;

**AND WHEREAS** the tax ratios as set out in By-law #18-37 establish the relative amount of taxation to be borne by each property class;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended and Regulations thereto;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Municipality of Huron Shores, pursuant to the *Municipal Act* to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the Municipality of Huron Shores the estimates of all sums required for the purposes of the Corporation;

**AND WHEREAS** an interim levy was made before the adoption of the estimates for the current year;

**AND WHEREAS** the 2018 levy for municipal purposes is \$2,962,293.00;

**AND WHEREAS** it is necessary for the Council of the Corporation of the Municipality of Huron Shores to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the "Province") pursuant to Section 257.12.1(1) of the *Education Act*, R.S.O. 1990, c.E.2, as amended (hereinafter referred to as the "*Education Act*") and the regulations passed under the *Education Act*;

**NOW THEREFORE**, the Council of the Corporation of the Municipality of Huron Shores **ENACTS AS FOLLOWS:**

1. That the tax rates for 2018 for municipal and education purposes be hereby set as follows:

<b>Class</b>	<b>Municipal Rate</b>	<b>Education Rate</b>	<b>Total Rate</b>
Residential/Farm	0.01351181	0.00170000	0.01521181
Multi/Residential	0.01148504	0.00170000	0.01318504
Commercial Occupied	0.01486299	0.01090000	0.02576299
Commercial Excess Land	0.01040409	0.00763000	0.01803409
Commercial Vacant Land	0.01040409	0.00763000	0.01803409
Large Industrial	0.01676545	0.01090000	0.02766545
Industrial Occupied	0.01676545	0.01090000	0.02766545
Industrial Excess Land	0.01089754	0.00708500	0.01798254
Industrial Vacant Land	0.01089754	0.00708500	0.01798254
Landfills Occupied	0.01436668	0.01090000	0.02526668
Pipelines	0.00945827	0.01090000	0.02035827
Farmlands	0.00337795	0.00042500	0.00380295
Managed Forest	0.00337795	0.00042500	0.00380295
Railway	75.66/ACRE	42.49/ACRE	118.15/ACRE

2. Taxes from Supplementary Assessments added to the roll after it has been returned and certified shall be pro rated for the remainder of the current year effective on the date of such additions.
3. The due date for Supplementary Taxes shall be the last day of the month following billing.
4. Real property taxes, rated, levied and imposed pursuant to the provisions of this by-law shall become due and payable in two installments, namely, on September 28, 2018 and November 30, 2018.
5. The Treasurer of the Corporation of the Municipality of Huron Shores is hereby authorized and directed to mail or cause to be mailed to the address of the residence or place of business of each person taxed, a notice specifying the amount of taxes payable by such person, pursuant to the provisions of this by-law.
6. The aforesaid installments of real property taxes shall be paid in Canadian funds to the Office of the Treasurer of the Corporation of the Municipality of Huron Shores, 7 Bridge Street, P.O. Box 460, Iron Bridge, ON POR IHO on or before the respective due dates herein before set forth or paid into such banks named in schedule "A" or schedule "B" of the *Bank Act*, Trust Company or Credit Union within the meaning of the *Credit Union or Caisse Populaire Act*, to the credit of the Corporation of the Municipality of Huron Shores.
7. The levy provided for in this By-law shall be reduced by the amount of the interim levy.
8. The Treasurer is hereby authorized to accept part payment from time to time on accounts of any taxes due or to become due and to give a receipt for such payment, provided that the acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or any installment thereof.
9. In default of payment of any installment of Real Property Taxes levied herein, by the required due date for the payment thereof, a percentage charge of one and one-quarter percent (1 ¼%) is hereby imposed as a penalty for non-payment of such taxes, or any installment thereof, and such penalty shall be added to any taxes as aforesaid or any installment or part thereof remaining unpaid on the first day of each calendar month thereafter in which default continues, whether before or after December 31, 2018.
10. The 2018 Municipal Budget be adopted as set out in **Schedule 'A'**, attached hereto and forming part of this by-law.

Read a first, second, and third time and passed in open Council this 13<sup>th</sup> day of June, 2018.

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MAYOR – L. C. (Gil) REEVES

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CLERK - Deborah TONELLI