

## **The Corporation of the Municipality of Central Huron**

### **BY-LAW 19-2001**

**BEING** a by-law for the purposes of levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest.

**WHEREAS** Section 368 of the Municipal Act, R.S.O., 1990 as amended provides that a Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property tax class.

**AND WHEREAS** the County of Huron, under the provisions of Section 363, 365, 366, and 368.1 of the Municipal Act, R.S.O., 1990 as amended has by By-law 5-2001 established a county tax levy and tax ratios for 2001.

**AND WHEREAS** the Minister of Finance, under the provisions of Ontario Regulation 400/98, as amended by Ontario Regulation 307/99, 308/99, 395/99, 421/99, 598/99, 287/00 and Ontario Regulation 169/01, has established education tax rates.

**AND WHEREAS** Section 210 of the Municipal Act, R.S.O., 1990 as amended, authorizes a municipality to levy and collect amounts required for special area rates.

**AND WHEREAS** Section 399 of the Municipal Act, R.S.O., 1990 as amended, provides that a municipality may establish due dates, places where taxes may be paid and penalty rates for non-payment of taxes.

**NOW THEREFORE** the Council of the Corporation of the Municipality of Central Huron enacts as follows:

1. That tax rates as per Schedule "A" and Schedule "B" attached hereto shall be levied and charged in 2001.
2. Taxes for properties in the commercial, business, residential/farm, farmlands, managed forest and pipeline tax classes shall be payable in two installments, with a due date to be established by Council resolution. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to By-law 9-2001 of the Corporation of the Municipality of Central Huron.
3. A penalty of one-and-one-quarter percent (1.25%) per month shall be added to each installment on the first day of default and on the first day of each month thereafter that the default continues, until December 31, 2001.
4. On all taxes of the final tax levy in default on January 1, 2002, interest shall be added at the rate of 1.25% per month for each month or fraction thereof of default.
5. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
6. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
7. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector's roll under Section 387 of the Municipal Act.
8. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 3 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
9. Nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.

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10. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.

11. This By-law shall come into force and take effect on the day of the final passing thereof.


Read a first time this 4<sup>th</sup> day of June 2001.

Read a second time this 4th day of June 2001.

Read a third time and passed this 4th day of June 2001.



Reeve, Carol Mitchell



Clerk, Richard Harding



