

**Bylaw 15 - 2013**  
***The Corporation of the Municipality of Central Huron***

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*Being a bylaw for the purposes of adopting an annual budget and levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest.*

**WHEREAS** Section 290 (1) of The Municipal Act, S.O., 2001 as amended provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

**AND WHEREAS** Section 312 (1) of the Municipal Act, S.O., 2001 as amended defines a "general local municipality levy" to mean the amount the local municipality decided to raise in its budget for the year under section 290 of the Municipal Act, S.O., 2001 as amended, on all rateable property in the local municipality.

**AND WHEREAS** Section 312(2) of the Municipal Act, S.O., 2001 as amended provides that a local municipality shall, each year, pass a bylaw levying a separate tax rate, as specified in the bylaw, on the assessment in each property class in the local municipality rateable for local municipality purposes.

**AND WHEREAS** the County of Huron, under the provisions of Section 308 and 311 of the Municipal Act, S.O., 2001 establishes tax ratios and an upper tier tax levy for the County of Huron.

**AND WHEREAS** the Minister of Finance, under the provisions of Ontario Regulation 400/98, under the Education Act R.S.O., 1990 as amended by Ontario Regulation 445/2012, establishes education tax rates.

**AND WHEREAS** the Municipality of Central Huron, under the provisions of Section 326 of the Municipal Act, S.O., 2001 has by Bylaw 9-2003 and amended by Bylaw 17-2004 identified and prescribed special services areas for levying a special local municipal levy.

**AND WHEREAS** Section 342 and 345 of the Municipal Act, R.S.O., 2001 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 2013.
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 of September 30, 2013 and November 29, 2013. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to Bylaw 2-2013 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, 2013.
4. On all taxes of the final tax levy in default on January 1, 2014, 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 bylaw shall contain the particulars provided for in this bylaw and the information required to be entered in the Collector's roll under Section 340 of the Municipal Act R.S.O. 2001.
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 bylaw in respect of non-payment or late payment of any taxes or any installment of taxes.
9. Nothing in this bylaw 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 bylaws governing the collection of taxes.
10. In the event of any conflict between the provisions of this bylaw and any other bylaw, the provisions of this bylaw shall prevail.
11. This Bylaw shall come into force and take effect on the day of the final passing thereof.

***Read a first and second time this 16th day of April 2013.***

***Read a third time and finally passed this 16th day of April 2013.***

  
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**Mayor, Jim Ginn**

  
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**Clerk Brenda MacIsaac**

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "A" TO BY-LAW 15 - 2013

RTC	TAX OR P/L	DESCRIPTION	# of properties	CENTRAL HURON CVA	COUNTY RATES	COUNTY LEVY	ED RATES	EDUCATION LEVY	BASE MUNICIPAL RATE	MUNICIPAL LEVY	TOTAL TAX RATE	TOTAL LEVY
RT	TAX	Residential/Farm	3350	640,219,701	0.00545515	3,492,494.50	0.00212000	1,357,265.77	0.00639949	4,097,079.57	0.01397464	8,946,839.84
R1	TAX	Res/Farm Farmland 1	9	280,950	0.00136379	383.16	0.00053000	148.90	0.00159987	449.48	0.00349366	981.54
RG	P/L	Residential P/L General (no ed)	1	2,500	0.00545515	13.64	0.00000000	-	0.00639949	16.00	0.01185464	29.64
RP	P/L	Res/fm R/Tax Pw/P/L Full	4	3,153,875	0.00545515	17,204.86	0.00212000	6,686.22	0.00639949	20,183.19	0.01397464	44,074.27
FT	TAX	Farmlands	1128	374,367,694	0.00136379	510,558.92	0.00053000	198,414.88	0.00159987	598,939.64	0.00349366	1,307,913.44
TT	TAX	Managed Forests	33	2,955,375	0.00136379	4,030.51	0.00053000	1,566.35	0.00159987	4,728.22	0.00349366	10,325.08
PT	TAX	Pipeline Taxable	5	6,969,500	0.00381861	26,613.80	0.00442930	30,870.01	0.00447964	31,220.85	0.01272755	88,704.66
CT	TAX	Commercial Taxable Full	231	42,470,306	0.00600067	254,850.29	0.01070891	454,810.68	0.00703944	298,967.17	0.02374902	1,008,628.14
CF	P/L	Commercial Taxable (full) P/L (LT Keeps Ed)	13	1,806,950	0.00600067	10,842.91	0.01070891	19,350.46	0.00703944	12,719.92	0.02374902	42,913.29
CG	P/L	Commercial P/L (No Education)	8	4,894,200	0.00600067	29,368.48	0.00000000	-	0.00703944	34,452.43	0.01304011	63,820.91
CQ	P/L	Com Rate Tax Ten Pw/ExclDrt P/L	1	158,475	0.00420047	665.67	0.00749624	1,187.97	0.00492761	780.90	0.01662432	2,634.54
CU	TAX	Commercial Tax Vacant/Excess Land	13	539,633	0.00420047	2,266.71	0.00749624	4,045.22	0.00492761	2,659.10	0.01662432	8,971.03
CX	TAX	Commercial Taxable: Vacant Land	20	914,975	0.00420047	3,843.33	0.00749624	6,858.87	0.00492761	4,508.64	0.01662432	15,210.84
CZ	P/L	Commercial Vacant Land P/L (no ed)	2	137,925	0.00420047	579.35	0.00000000	-	0.00492761	679.64	0.00912808	1,258.99
XT	TAX	New Construction Commercial Full	9	1,814,950	0.00600067	10,890.92	0.01070891	19,436.14	0.00703944	12,776.23	0.02374902	43,103.29
IT	TAX	Industrial Taxable Full	41	5,755,519	0.00600067	34,536.97	0.01260000	72,519.54	0.00703944	40,515.63	0.02564011	147,572.14
LT	TAX	Large Industrial Taxable Full	1	2,824,000	0.00600067	16,945.89	0.01260000	35,582.40	0.00703944	19,879.38	0.02564011	72,407.67
IH	P/L	Industrial Taxable: Full, Shared P/L	2	6,900	0.00600067	41.40	0.01260000	86.94	0.00703944	48.57	0.02564011	176.91
IF	P/L	Industrial P/L: Full	1	8,050	0.00600067	48.31	0.01260000	101.43	0.00703944	56.67	0.02564011	206.41
ST	TAX	Shopping Centre Taxable Full	1	6,688,533	0.00600067	40,135.68	0.01070891	71,626.90	0.00703944	47,083.53	0.02374902	158,846.11
IU	TAX	Industrial Taxable: Excess Land	7	266,207	0.00420047	1,118.19	0.00882000	2,347.95	0.00492761	1,311.76	0.01794808	4,777.90
IX	TAX	Industrial Taxable: Vacant Land	16	164,975	0.00420047	692.97	0.00882000	1,455.08	0.00492761	812.93	0.01794808	2,960.98
IJ	P/L	Industrial Vacant P/L	3	62,225	0.00420047	261.37	0.00882000	548.82	0.00492761	306.62	0.01794808	1,116.81
SU	TAX	Shopping Centre Taxable/Excess Land	1	119,908	0.00420047	503.67	0.00749624	898.86	0.00492761	590.86	0.01662432	1,993.39
MT	TAX	Multi Residential Taxable Full	13	8,400,500	0.00600067	50,408.63	0.00212000	17,809.06	0.00703944	59,134.82	0.01516011	127,352.51
E	TAX	Exempt	197	50,138,025	0.00000000	-	0.00000000	-	0.00000000	-	0	-
		Total	5110	1,155,121,851		4,509,300.13		2,303,618.45		5,289,902.00		\$ 12,102,820.33
		Uncapped Totals		1,078,087,620		4,051,299.39		1,594,952.13		4,752,617.00		
		Capped Totals		75,219,281		458,000.74		708,666.32		537,285.00		
		Totals		1,153,306,901		4,509,300.13		2,303,618.45		5,289,902.00		
		Tax Totals		1,094,752,726		4,450,274		2,275,656		5,220,658		
		Exempt Properties		50,138,025		-		-		-		
		P/L Totals (Included as taxable on Schedule 22A of FIR)		69,125		303		636		355		
		P/L Totals (Included on Schedule 24A of FIR)		10,161,975		58,723		27,326		88,889		
				1,155,121,851		4,509,300		2,303,618		5,289,902.00		

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON  
 SCHEDULE "B" TO BY-LAW 15 - 2013

RTC	DESCRIPTION	AUBURN STREET LIGHT CVA	AUBURN STREET LIGHT TAX RATE	AUBURN STREET LIGHT LEVY	LONDESBORO STREET LIGHT CVA	LONDESBORO STREET LIGHT TAX RATE	LONDESBORO STREET LIGHT LEVY	HOLMESVILLE STREET LIGHT FLAT RATE	HOLMESVILLE STREET LIGHT LEVY	CLINTON STREET LIGHT CVA	CLINTON STREET LIGHT TAX RATE	CLINTON STREET LIGHT LEVY
RT	Residential/Farm	4,229,400	0.00052521	\$ 2,221.32	11,182,200	0.00071576	\$ 8,003.77	\$ 72.70	\$ 3,344.00	180,408,925	0.00048260	\$ 87,065.35
R1	Farmland 1	0	0.00013130	\$ -	0	0.00017894	\$ -	\$ 72.70	\$ -	0	0.00012065	\$ -
RG	Res PIL Gen (no ed)	0	0.00052521	\$ -	0	0.00071576	\$ -	\$ 72.70	\$ -	0	0.00048260	\$ -
RP	Residential/Farm	0	0.00052521	\$ -	0	0.00071576	\$ -	\$ 72.70	\$ -	0	0.00048260	\$ -
FT	Farmlands	0	0.00013130	\$ -	0	0.00017894	\$ -	\$ 72.70	\$ -	921,675	0.00012065	\$ 111.20
TT	Managed Forests	0	0.00013130	\$ -	0	0.00017894	\$ -	\$ 72.70	\$ -	0	0.00012065	\$ -
PT	Pipeline Taxable	0	0.00036765	\$ -	0	0.00050103	\$ -	\$ 72.70	\$ -	967,500	0.00033782	\$ 326.84
CT	Comm Taxable Full	233,100	0.00057773	\$ 134.67	893,300	0.00078734	\$ 703.33	\$ 72.70	\$ -	18,076,775	0.00053086	\$ 9,596.24
CF	Comm (full) PIL	0	0.00057773	\$ -	0	0.00078734	\$ -	\$ 72.70	\$ -	1,125,950	0.00053086	\$ 597.72
CG	Comm PIL (No Ed)	0	0.00057773	\$ -	0	0.00078734	\$ -	\$ 72.70	\$ -	718,250	0.00053086	\$ 381.29
CQ	Com Ten Prv/ExclDRt PIL	0	0.00040441	\$ -	0	0.00055114	\$ -	\$ 72.70	\$ -	0	0.00037160	\$ -
CU	Comm Vac/Ex Land	0	0.00040441	\$ -	0	0.00055114	\$ -	\$ 72.70	\$ -	101,500	0.00037160	\$ 37.72
CX	Comm: Vacant Land	0	0.00040441	\$ -	0	0.00055114	\$ -	\$ 72.70	\$ -	461,925	0.00037160	\$ 171.65
CZ	Comm Vacant Land PIL (no ed)	0	0.00040441	\$ -	0	0.00055114	\$ -	\$ 72.70	\$ -	0	0.00037160	\$ -
XT	Comm New Cnst	0	0.00057773	\$ -	0	0.00078734	\$ -	\$ 72.70	\$ -	1,565,750	0.00053086	\$ 831.19
IT	Ind Taxable Full	0	0.00057773	\$ -	526,550	0.00078734	\$ 414.57	\$ 72.70	\$ -	1,241,850	0.00053086	\$ 659.25
LT	Lg Ind Taxable Full	0	0.00057773	\$ -	0	0.00078734	\$ -	\$ 72.70	\$ -	2,824,000	0.00053086	\$ 1,499.15
IH	Ind Tax: Shared PIL	0	0.00057773	\$ -	0	0.00078734	\$ -	\$ 72.70	\$ -	6,900	0.00053086	\$ 3.66
IF	Industrial PIL: Full	0	0.00057773	\$ -	0	0.00078734	\$ -	\$ 72.70	\$ -	8,050	0.00053086	\$ 4.27
ST	Shop Ctre Tax Full	0	0.00057773	\$ -	0	0.00078734	\$ -	\$ 72.70	\$ -	0	0.00053086	\$ -
IU	IndTax: Ex Land	0	0.00040441	\$ -	0	0.00055114	\$ -	\$ 72.70	\$ -	42,650	0.00037160	\$ 15.85
IX	Ind Tax: Vac Land	0	0.00040441	\$ -	0	0.00055114	\$ -	\$ 72.70	\$ -	164,975	0.00037160	\$ 61.30
IJ	Ind Vac PIL	0	0.00040441	\$ -	0	0.00055114	\$ -	\$ 72.70	\$ -	0	0.00037160	\$ -
SU	Shop Ctre/Ex Land	0	0.00040441	\$ -	0	0.00055114	\$ -	\$ 72.70	\$ -	0	0.00037160	\$ -
MT	Multi RestTax Full	0	0.00057773	\$ -	0	0.00078734	\$ -	\$ 72.70	\$ -	8,400,500	0.00053086	\$ 4,459.49
E	Exempt	0	0.00000000	\$ -	0	0.00000000	\$ -	\$ 72.70	\$ -	0	0.00000000	\$ -
	Total	\$ 4,462,500		\$ 2,355.99	12,602,050		\$ 9,121.67	\$ 72.70	\$ 3,344.00	217,037,175		\$ 105,822.17
	Uncapped Totals			\$ 2,221.32			\$ 8,003.77	\$ -	\$ 3,344.00			\$ 87,503.39
	Capped Totals			\$ 134.67			\$ 1,117.90	\$ -	\$ -			\$ 18,318.78
	Totals			\$ 2,355.99			\$ 9,121.67	\$ 72.70	\$ 3,344.00			\$ 105,822.17