

# **THE CORPORATION OF THE TOWNSHIP OF NORTH HURON**

## **BY-LAW NO. 47-2018**

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

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**WHEREAS** Section 290 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, requires the Council of the local municipality, in each year, to prepare and adopt estimates of all sums required during the year for the purposes of the municipality;

**AND WHEREAS** Section 312 (2) of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that for the purposes of raising the general local municipality levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, 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, 311 and 312 of the Municipal Act 2001, S.O. 2001, c. 25, as amended, has by By-Law #-2018-018 established a county tax levy and tax ratios for 2018;

**AND WHEREAS** the Minister of Finance has established the 2018 property tax rates under the Education Act R.S.O. 1990;

**AND WHEREAS** Section 326 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, authorizes a municipality to levy and collect amounts for special area rates;

**AND WHEREAS** Section 342 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, authorizes a municipality to pass a by-law to set due dates for instalments;

**AND WHEREAS** Section 345 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that a municipality may pass a by-law to impose late payment charges for the non-payment of taxes or any instalment by the due date.

**NOW THEREFORE**, the Council of the Corporation of North Huron enacts as follows:

1. That the 2018 Township of North Huron Budget is hereby adopted with a levy totaling \$5,528,799.93 for general municipal purposes and is attached hereto as Schedule 'A' to this By-law.
2. That the assessment contained in the assessment roll for the Township of North Huron compiled during the year 2017 and returned on December 12, 2017, is hereby adopted and confirmed as the assessment on which taxes for the year 2018 shall be levied.
3. That the tax rates as per Schedule 'B' attached hereto shall be levied and charged in 2018.
4. That the 2018 Wingham BIA Budget is hereby adopted with a levy totaling \$27,500.00 and is attached hereto as Schedule 'C' to this By-law.
5. That the 2018 Blyth BIA Budget is hereby adopted with a levy totaling \$7,500.00 and is attached hereto as Schedule 'D' to this By-law.
6. There shall be two instalments and the due dates for the final taxes shall be September 27, 2018 and November 27, 2018. The total bill shall be reduced by the Interim Tax billing.
7. 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, 2018.

8. On all taxes of the final tax levy in default on January 1, 2019, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in default.
9. Penalties and interest added on all taxes of the final 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.
10. The Treasurer may mail or cause the same to be mailed (by regular mail or electronic mail) 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.
11. 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 340 of the Municipal Act, R.S.O., 2001.
12. Nothing in this by-law shall prevent the Treasurer from proceeding at any time with the collection of any tax, or part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
13. 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.
14. Payment of taxes may be made at the Township of North Huron Municipal Office and at most financial institutions. Payments can also be made by telephone/internet banking and monthly pre-authorized payments are also available.
15. This by-law shall come into force and take effect on the day of the final passing thereof.

READ A FIRST AND SECOND TIME THIS 22<sup>nd</sup> DAY OF MAY, 2018.

READ A THIRD TIME AND PASSED THIS 22<sup>nd</sup> DAY OF MAY, 2018.

CORPORATE SEAL

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Neil G. Vincent, Reeve

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Richard Al, Clerk