

The Corporation of the Municipality of North Huron
BY-LAW NO. 45-2016

BEING 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.

WHEREAS Section 290 of the Municipal Act, Chapter 25, S.O. 2001, 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, Chapter 25, S.O. 2001 as amended provides that a Council of a local municipality shall, each year after the adoption of estimates for the 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 S.O. 2001 as amended has by By-Law #-20-2016 established a county tax levy and tax ratios for 2016.

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 101/16 established education rates for 2016.

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

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

AND WHEREAS Section 345 of the Municipal Act, Chapter 25, S.O. 2001 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 assessment contained in the assessment roll for the Township of North Huron compiled during the year 2015 and returned on December 15, 2015, is hereby adopted and confirmed as the assessment on which taxes for the year 2016 shall be levied.
2. That the tax rates as per Schedule "A" attached hereto shall be levied and charged in 2016.
3. There shall be two instalments and the due dates for the final taxes shall be September 26, 2016 and November 28, 2016. The total bill shall be reduced by the Interim Tax billing.
5. 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, 2016.
6. On all taxes of the final tax levy in default on January 1, 2017, interest shall be added at the rate of 1.25% per month for each month or fraction thereof in default.
7. 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.

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8. The collector 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.
9. 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.
10. Nothing in this by-law shall prevent the Collector 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.
11. 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.
12. 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.
13. 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 2nd day of May, 2016.

Read a third and finally passed, this 2nd day of May, 2016.

CORPORATE SEAL

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Reeve – Neil Vincent

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Clerk – Kathy Adams