

**THE CORPORATION OF THE UNITED TOWNSHIPS OF HEAD,
CLARA & MARIA**

BY-LAW NUMBER 2009-16

BEING a By-Law to provide for the adoption of the 2009 tax rates and establishing penalty and interest on overdue taxes.

WHEREAS the *Municipal Act S.O. 2001, c.25* and amendments, section 312 (2) states that: for the purposes of raising the general local municipal levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS the *Municipal Act S.O. 2001, c. 25*, section 342 (1)(a) states that a local municipality may pass by-laws providing for, the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS the *Municipal Act S.O. 2001, c.25*, section 345 (1) states that a local municipality may, in accordance with this section, pass by-laws to impose late payment charges for the non-payment of taxes or any instalments by the due date;

AND WHEREAS the *Municipal Act S.O. 2001, c.25*, section 345 (2) states that a percentage charge, not to exceed 1.25 percent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the 1st day of default or such later date as the by-law specifies;

AND WHEREAS the *Municipal Act S.O. 2001, c.25*, section 345 (3) states that Interest charges, not to exceed 1.25 per cent each month of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes in the manner specified in the by-law but interest may not start to accrue before the first day of default.

AND WHEREAS the County of Renfrew (upper tier) has passed By-Law No. 44-09 to set tax ratios for County purposes and Lower-tier purposes for the year 2009 and By-Law No. 45-09 to set tax rate reductions for prescribed property subclasses for County purposes and for lower-tier purposes for the year 2009, By-Law No. 46-09 to adopt optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential property Classes, and By-Law 47-09 to adopt the estimates for the sums required during the year 2009 for general, capital and all purposes for the County of Renfrew and to establish rates to be levied for same.

NOW THEREFORE the Council of the United Townships of Head, Clara & Maria hereby does enact that every property owner in the Municipality of the Townships of Head, Clara & Maria shall be taxed according to the following tax rates and that such taxes shall become due and payable as follows that:

PROPERTY CLASS	Head, Clara & Maria	COUNTY	SCHOOL	TOTAL RATE
Residential	0.00180944	0.00433631	0.00252	0.00866575
Multi-Residential	0.00351684	0.00842804	0.00252	0.01446488
Commercial	0.0032836	0.00786909	0.01720503	0.02835772
Commercial Excess Land	0.00229852	0.005508363	0.01204352	0.0198504
Commercial Vacant Land	0.00229852	0.005508363	0.01204352	0.0198504
New Construction Commercial	0.00229852	0.005508363	0.00152	0.00932688
Industrial	0.00490509	0.01283632	0.02549975	0.04324116
Industrial Excess Land	0.00318831	0.008343608	0.01657484	0.02810676
Industrial Vacant Land	0.00318831	0.008343608	0.01657484	0.02810676
New Construction Industrial	0.00318831	0.008343608	0.00152	0.01305192
Large Industrial	0.00611945	0.0160142	0.027	0.04913365
Large Industrial vacant land	0.00397764	0.01040923	0.01755	0.03193687
New Construction Large Industrial	0.00397764	0.01040923	0.00152	0.01590687
Pipelines	0.00241163	0.00577942	0.01373195	0.021923
Farmlands	0.00045236	0.00108408	0.00063	0.00216644
Managed Forests	0.00045236	0.00108408	0.00063	0.00216644

- 50% of 2008 total taxes for all classes of property due March 31st as per by-law 2009-02
- Balance owing to be split into 2 payments due July 31, 2009 and October 31, 2009.

A penalty of 1.25% per month be payable on all overdue current taxes, calculated on the first day of the month;

Interest at 1.25% to be added on all tax arrears monthly on the first day of each month.

THAT this By-Law is deemed to come into force and effect on this 1st day of January 2009.

READ a 1st and 2nd time this 5th day of June 2009.

READ a 3rd time short and passed this 5th day of June, 2009.

TAMMY STEWART, REEVE

MELINDA REITH, CLERK