

CORPORATION OF THE UNITED TOWNSHIPS OF HEAD, CLARA & MARIA

BY-LAW No. 2007-12

BEING a By-Law to provide for the adoption of the 2007 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) 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;

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 County of Renfrew (upper tier) has passed By-Law No.31-07 to set tax ratios for County purposes and Lower-tier purposes for the year 2007 and By-Law No. 32-07 to set tax rate reductions for prescribed property subclasses for County purposes and for lower-tier purposes for the year 2007, By-Law No. 33-07 to adopt optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential property Classes, By-Law No. 34-07 to adopt optional tools for the purposes of administering limits for eligible properties within the meaning of section 331 (New Construction) for the Commercial, Industrial and Multi-residential property classes, By-Law 35-07 to adopt the estimates for the sums required during the year 2007 for general, capital and all purposes for the County of Renfrew and to establish rates to be levied for same.

NOW THEREFORE the United Townships of Head, Clara & Maria hereby enact that every property owner in 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
Residential	0.00143311	0.00453873	0.00264	0.00861184
Multi-Residential	0.00278539	0.00882148	0.00264	0.01424687
Commercial	0.00260067	0.00823644	0.01797244	0.02880955
Commercial Excess Land	0.00182047	0.00576551	0.01258071	0.02016669
Commercial Vacant Land	0.00182047	0.00576551	0.01258071	0.02016669
Industrial	0.00430026	0.01342847	0.02590981	0.04363854
Industrial Excess Land	0.00279517	0.00872851	0.01684138	0.02836506
Industrial Vacant Land	0.00279517	0.00872851	0.01684138	0.02836506
Large Industrial	0.00536488	0.01675296	0.03232431	0.05444215
Large Industrial vacant land	0.00348717	0.01088942	0.0210108	0.03538739
Pipelines	0.00191005	0.00604922	0.01426809	0.02222736
Farmlands	0.00035828	0.00113468	0.00066	0.00215296
Managed Forests	0.00035828	0.00113468	0.00066	0.00215296

- 50% of 2007 total taxes for all classes of property due March 31st as per by-law 2007-02;
- Balance owing to be split into 2 payments due July 31, 2007 and October 31, 2007.

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

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

THAT this by-law is deemed to have come into force and effect on the 1st day of January 2007.

READ a 1st and 2nd time this 15th day of June 2007.

READ a 3rd time short and passed this 15th day of June, 2007.

Reeve – Tammy-Lea Sonnenburg

Clerk – Melinda Reith