



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

BY-LAW NUMBER 2014 - 06

BEING a By-Law to provide for the adoption of the 2014 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. 30-14 to set tax ratios for County purposes and Lower-tier purposes for the year 2014 and By-Law No. 31-14 to set tax rate reductions for prescribed property subclasses for County purposes and for lower-tier purposes for the year 2014, By-Law No. 32-14 to adopt optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential property Classes, and By-Law 33-14 to establish the 2014 Tax Rates for County of Renfrew purposes.

NOW THEREFORE the Council of the United Townships of Head, Clara & Maria does hereby enact:

- **THAT** every property owner in the Municipality of the Corporation of the United 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:

Residential 2014

	Residential		Multi-Residential	Pipelines	Farm	Managed Forests
	Occupied	FAD Phase 1	Occupied	Occupied	Occupied	Occupied
Education	0.00203000	0.00071050	0.0020300	0.01192009	0.00050750	0.00050750
HCM	0.00262343	0.00091820	0.00509890	0.00349651	0.00065586	0.00065586
County	0.00354994	0.00124248	0.00689966	0.00473135	0.00088748	0.00088748
Totals	0.00820337	0.00287118	0.01402856	0.02014795	0.00205084	0.00205084

Commercial 2014

	Occupied	Excess Land	Vacant Land	FAD Phase 1	New Construction
Education	0.01444022	0.01010815	0.01010815	0.00071050	0.01220000
HCM	0.00476074	0.00333252	0.00333252	0.00091820	0.00476074
County	0.00644207	0.00450945	0.00450945	0.00124248	0.00644207
Totals	0.02564303	0.01795012	0.01795012	0.00287118	0.02340281

Industrial 2014

Large Industrial 2014

	Occupied	Excess Land	Vacant Land	New Construction	Occupied	Excess Land
Education	0.01560000	0.01014000	0.01014000	0.01220000	0.01560000	0.01014000
HCM	0.00770908	0.00501090	0.00501090	0.00770908	0.00961762	0.00625145
County	0.01031598	0.00670538	0.00670538	0.01031598	0.01286991	0.00836544
Totals	0.03362506	0.02185628	0.02185628	0.03022506	0.03808753	0.02475689

- **THAT** 50% of 2013 tax rates for all classes of property are due March 31st as per by-law 2014 – 01.
- **THAT** the balance owing is to be split into 2 payments due July 31, 2014 and October 31, 2014.
- **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% 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 take effect on the 1st day of January 2014.

READ a 1st time short and passed this 23rd day of May 2014.

TAMMY STEWART, REEVE

MELINDA REITH, CLERK