



THE CORPORATION OF THE UNITED TOWNSHIPS OF HEAD, CLARA & MARIA BY-LAW NUMBER 2021-15

BEING a By-Law to provide for the adoption of the 2021 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 interest may not start to accrue before the first day of default.

AND WHEREAS the County of Renfrew (upper tier) has passed County of Renfrew By-law 44-21 - A By-law to Set Tax Ratios for County Purposes and Lower-tier Purposes for the Year 2021, and County of Renfrew By-law 45-21 - A By-law to Set Tax Rate Reductions for Prescribed Property Subclasses for County Purposes and for Lower-tier Purposes for the Year 2021, and County of Renfrew By-law 46-21 - A By-law to Establish the 2021 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	0.00208693
Res FAD I	0.00073043
New Multi-residential	0.00208693
Multi-residential	0.00405616
Com. Occupied	0.00378715
Com. Exc. Land	0.00378715
Com. Vac. Land	0.00378715
Com. On-Farm Bus.	0.00378715
Com. FAD I	0.00073043
Ind. Occupied	0.00592300
Ind. Exc. Land	0.00592300
Ind. Vac. Land	0.00592300
Large Ind. Occ.	0.00738936
Large Ind. Exc.	0.00738936
Landfills	0.00248150
Pipelines	0.00278146
Farm	0.00052173
Managed Forests	0.00052173

- **THAT** 50% of 2020 tax rates for all classes of property are due February 28th as per by-law 2020-20;

- **THAT** the balance owing is to be split into 2 payments due July 31, 2021 and October 31, 2021;
- **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.

READ a first and second time this 26th day of March 2021.

READ a third time and passed this 13th day of May 2021.

D. Grills
MAYOR

Cherlotte Toope
CLERK