



**THE CORPORATION OF THE UNITED TOWNSHIPS OF  
HEAD, CLARA & MARIA  
BY-LAW NUMBER 2023-11**

**BEING** a By-Law to provide for the adoption of the 2023 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 1<sup>st</sup> 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 By-Law No. 45-23 to set tax ratios for County purposes and lower-tier purposes for the year 2023, By-Law No. 46-23 to set tax rate reductions for prescribed property subclasses for County purposes and for lower-tier purposes for the year 2023, and By-Law 47-23 to establish the 2023 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	0.00208325
Res FAD I	0.00072914
New Multi-residential	0.00208325
Multi-residential	0.00404900
Com. Occupied	0.00378047
Com. Exc. Land	0.00378047
Com. Vac. Land	0.00378047
Com. On-Farm Bus.	0.00378047
Com. FAD I	0.00072914
Ind. Occupied	0.00513918
Ind. Exc. Land	0.00513918
Ind. Vac. Land	0.00513918
Large Ind. Occ.	0.00579567
Large Ind. Exc.	0.00579567
Landfills	0.00247712
Pipelines	0.00277656
Farm	0.00052081
Managed Forests	0.00052081

- **THAT** 50% of 2022 tax rates for all classes of property are due February 28<sup>th</sup> as per by-law 2023-01;
- **THAT** the balance owing is to be split into two payments due July 31<sup>st</sup>, 2023 and October 31<sup>st</sup>, 2023;
- **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 18<sup>th</sup> day of May, 2023.

**READ** a third time and passed this 18<sup>th</sup> day of May, 2023.

D. Grills  
MAYOR

C. Mchen  
CLERK