

BYLAW 32 - 2021
The Corporation of the Municipality of Central Huron

Being a bylaw for the purposes of adopting an annual budget and levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest.

WHEREAS Section 290 (1) of The Municipal Act, S.O., 2001 as amended provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

AND WHEREAS Section 312 (1) of the Municipal Act, S.O., 2001 as amended defines a "general local municipality levy" to mean the amount the local municipality decided to raise in its budget for the year under section 290 of the Municipal Act, S.O., 2001 as amended, on all rateable property in the local municipality.

AND WHEREAS Section 312(2) of the Municipal Act, S.O., 2001 as amended provides that a local municipality shall, each year, pass a bylaw levying a separate tax rate, as specified in the bylaw, on the assessment in each property class in the local municipality rateable for local municipality purposes.

AND WHEREAS the County of Huron, under the provisions of Section 308 and 311 of the Municipal Act, S.O., 2001 establishes tax ratios and an upper tier tax levy for the County of Huron.

AND WHEREAS the Minister of Finance, under the provisions of Ontario Regulation 400/98, under the Education Act R.S.O., 1990 as amended by Ontario Regulation, establishes education tax rates.

AND WHEREAS the Municipality of Central Huron, under the provisions of Section 326 of the Municipal Act, S.O., 2001 has by Bylaw 9-2003 and amended by Bylaw 17-2004 identified and prescribed special services areas for levying a special local municipal levy.

AND WHEREAS Section 342 and 345 of the Municipal Act, R.S.O., 2001 as amended, provides that a municipality may establish due dates, places where taxes may be paid and penalty rates for non-payment of taxes.

NOW THEREFORE the Council of the Corporation of the Municipality of Central Huron enacts as follows:

1. That tax rates as per Schedule "A" and Schedule "B" attached hereto shall be levied and charged in 2021.
2. Taxes for properties in the commercial, business, residential/farm, farmlands, managed forest and pipeline tax classes shall be payable in two installments, with a due date of September 30, 2021 and November 30, 2021. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to Bylaw 4-2021 of the Corporation of the Municipality of Central Huron.
3. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default of the installment dates set out above. The penalty shall be one and one-quarter percent (1¼%) of the amount in default on the first day of default and on the first day of each calendar month during which the default continues, but not after the end of 2021.
4. A penalty of one-and-one-quarter percent (1.25%) per month shall be added to each installment on the first day of default and on the first day of each month thereafter that the default continues, until December 31, 2021.

5. On all taxes of the final tax levy in default on January 1, 2022, interest shall be added at the rate of 1.25% per month for each month or fraction thereof of default.
5. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
6. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
7. The notice to be mailed under this bylaw shall contain the particulars provided for in this bylaw and the information required to be entered in the Collector's roll under Section 340 of the Municipal Act R.S.O. 2001.
8. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 3 of this bylaw in respect of non-payment or late payment of any taxes or any installment of taxes.
9. Nothing in this bylaw shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and bylaws governing the collection of taxes.
10. In the event of any conflict between the provisions of this bylaw and any other bylaw, the provisions of this bylaw shall prevail.
11. This Bylaw shall come into force and take effect on the day of the final passing thereof.

Read a first and second time this 19th day of April 2021.

Read a third time and finally passed this 19th day of April 2021.-

Jim Ginn, Mayor

Kerri Ann O'Rourke, Clerk

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "A" TO BY-LAW # 32 - 2021

RTC	TAX OR PIL	DESCRIPTION	CENTRAL HURON CVA	COUNTY RATES	COUNTY LEVY	ED RATES	EDUCATION LEVY	BASE MUNICIPAL RATE	MUNICIPAL LEVY	TOTAL TAX RATE	TOTAL LEVY
RT	TAX	Residential/Farm	\$ 842,933,194	0.00460558	\$ 3,882,196	0.00153000	\$ 1,289,688	0.00646121	\$ 5,446,368	0.01259679	\$ 10,618,252
R1	TAX	Res/Farm Farmland 1	\$ 155,700	0.00115139	\$ 179	0.00038250	\$ 60	0.00161530	\$ 252	0.00314919	\$ 491
RG	PIL	Residential PIL General (no ed)	\$ -	0.00460558	\$ -	0.00000000	\$ -	0.00646121	\$ -	0.01106679	\$ -
RP	PIL	Res/Frm Rt/Tax Prv/PIL Full	\$ 6,398,700	0.00460558	\$ 29,470	0.00153000	\$ 9,790	0.00646121	\$ 41,343	0.01259679	\$ 80,603
FT	TAX	Farmlands	\$ 896,179,500	0.00115139	\$ 1,031,852	0.00038250	\$ 342,789	0.00161530	\$ 1,447,599	0.00314919	\$ 2,822,240
TT	TAX	Managed Forests	\$ 7,720,000	0.00115139	\$ 8,889	0.00038250	\$ 2,953	0.00161530	\$ 12,470	0.00314919	\$ 24,312
PT	TAX	Pipeline Taxable	\$ 8,559,000	0.00322390	\$ 27,593	0.00458716	\$ 39,262	0.00452285	\$ 38,711	0.01233391	\$ 105,566
CT	TAX	Commercial Taxable Full	\$ 52,666,706	0.00506613	\$ 266,816	0.00880000	\$ 463,467	0.00710733	\$ 374,320	0.02097346	\$ 1,104,603
C7	TAX	Commercial Small Scale on Farm Business	\$ 81,000	0.00126653	\$ 103	0.00220000	\$ 178	0.00177683	\$ 144	0.00524336	\$ 425
CF	PIL	Commercial Taxable (full) PIL (LT Keeps Ed)	\$ 2,199,900	0.00506613	\$ 11,145	0.00980000	\$ 21,559	0.00710733	\$ 15,635	0.02197346	\$ 48,339
CG	PIL	Commercial PIL (No Education)	\$ 14,178,400	0.00506613	\$ 71,830	0.00000000	\$ -	0.00710733	\$ 100,771	0.01217346	\$ 172,601
CQ	PIL	Com Rate Tax Ten Prv/ExcLdRt PIL	\$ 174,500	0.00506613	\$ 884	0.00880000	\$ 1,536	0.00710733	\$ 1,240	0.02097346	\$ 3,660
CU	TAX	Commercial Tax Vacant/Excess Land	\$ 417,100	0.00506613	\$ 2,113	0.00880000	\$ 3,670	0.00710733	\$ 2,964	0.02097346	\$ 8,747
CX	TAX	Commercial Taxable: Vacant Land	\$ 1,156,700	0.00506613	\$ 5,860	0.00880000	\$ 10,179	0.00710733	\$ 8,221	0.02097346	\$ 24,260
CZ	PIL	Commercial Vacant Land PIL (no ed)	\$ 154,900	0.00506613	\$ 785	0.00000000	\$ -	0.00710733	\$ 1,101	0.01217346	\$ 1,886
CJ	PIL	Commercial Vacant Land PIL	\$ 15,900	0.00506613	\$ 81	0.00980000	\$ 156	0.00710733	\$ 113	0.02197346	\$ 350
XT	TAX	New Construction Commercial Full	\$ 7,052,800	0.00506613	\$ 35,730	0.00880000	\$ 62,065	0.00710733	\$ 50,127	0.02097346	\$ 147,922
IT	TAX	Industrial Taxable Full	\$ 6,064,200	0.00506613	\$ 30,722	0.00880000	\$ 53,365	0.00710733	\$ 43,100	0.02097346	\$ 127,187
I7	TAX	Industrial Small Scale on Farm Business	\$ 19,000	0.00126653	\$ 24	0.00220000	\$ 42	0.00177683	\$ 34	0.00524336	\$ 100
LT	TAX	Large Industrial Taxable Full	\$ -	0.00506613	\$ -	0.00880000	\$ -	0.00710733	\$ -	0.02097346	\$ -
IH	PIL	Industrial Taxable: Full, Shared PIL	\$ 33,300	0.00506613	\$ 169	0.00980000	\$ 326	0.00710733	\$ 237	0.02197346	\$ 732
IF	PIL	Industrial PIL: Full	\$ 9,300	0.00506613	\$ 47	0.00980000	\$ 91	0.00710733	\$ 66	0.02197346	\$ 204
ST	TAX	Shopping Centre Taxable Full	\$ 6,521,200	0.00506613	\$ 33,037	0.00880000	\$ 57,387	0.00710733	\$ 46,348	0.02097346	\$ 136,772
IU	TAX	Industrial Taxable: Excess Land	\$ 47,900	0.00506613	\$ 243	0.00880000	\$ 422	0.00710733	\$ 340	0.02097346	\$ 1,005
IX	TAX	Industrial Taxable: Vacant Land	\$ 220,500	0.00506613	\$ 1,117	0.00880000	\$ 1,940	0.00710733	\$ 1,567	0.02097346	\$ 4,624
IJ	PIL	Industrial Vacant PIL	\$ 48,300	0.00506613	\$ 245	0.00980000	\$ 473	0.00710733	\$ 343	0.02197346	\$ 1,061
SU	TAX	Shopping Centre Taxable/Excess Land	\$ 36,700	0.00506613	\$ 186	0.00880000	\$ 323	0.00710733	\$ 261	0.02097346	\$ 770
MT	TAX	Multi Residential Taxable Full	\$ 9,027,000	0.00506613	\$ 45,732	0.00153000	\$ 13,811	0.00710733	\$ 64,158	0.01370346	\$ 123,701
JT	TAX	Industrial (New Construction) Full	\$ 5,597,400	0.00506613	\$ 28,357	0.00880000	\$ 49,257	0.00710733	\$ 39,783	0.02097346	\$ 117,397
HF	PIL	Landfill PIL: Full	\$ 70,000	0.00506613	\$ 355	0.00677916	\$ 475	0.00710733	\$ 498	0.01895262	\$ 1,328
XU	TAX	New Construction Commercial Excess Land	\$ -	0.00506613	\$ -	0.00880000	\$ -	0.00710733	\$ -	0.02097346	\$ -
E	TAX	Exempt	\$ 86,749,600	0.00000000	\$ -	0.00000000	\$ -	0.00000000	\$ -	-	\$ -
		Total	\$ 1,954,488,400		\$ 5,515,760		\$ 2,425,264		\$ 7,738,114		\$ 15,679,138

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "B" TO BY-LAW # 32 - 2021

RTC	DESCRIPTION	AUBURN STREET LIGHT CVA	AUBURN STREET LIGHT TAX RATE	AUBURN STREET LIGHT LEVY	LONDESBORO STREET LIGHT CVA	LONDESBORO STREET LIGHT TAX RATE	LONDESBORO STREET LIGHT LEVY	HOLMESVILLE STREETLIGHT FLAT RATE	HOLMESVILLE STREET LIGHT LEVY	CLINTON STREET LIGHT CVA	CLINTON STREET LIGHT TAX RATE	CLINTON STREETLIGHT LEVY
RT	Residential/Farm	5,166,400	0.00024358	\$ 1,258.43	14,697,100	0.00021230	\$ 3,120.19	\$ 55.26	2,376	229,964,794	0.00056818	\$ 130,661
R1	Farmland 1	0	0.00006090	\$ -	0	0.00005308	\$ -	\$ 55.26		0	0.00014205	\$ -
RG	Res PIL Gen (no ed)	0	0.00024358	\$ -	0	0.00021230	\$ -	\$ 55.26		0	0.00056818	\$ -
RP	Residential/Farm	0	0.00024358	\$ -	0	0.00021230	\$ -	\$ 55.26		0	0.00056818	\$ -
FT	Farmlands	0	0.00006090	\$ -	0	0.00005308	\$ -	\$ 55.26		2,731,700	0.00014205	\$ 388
TT	Managed Forests	0	0.00006090	\$ -	0	0.00005308	\$ -	\$ 55.26		0	0.00014205	\$ -
PT	Pipeline Taxable	0	0.00017051	\$ -	0	0.00014861	\$ -	\$ 55.26		1,188,000	0.00039773	\$ 473
CT	Comm Taxable Full	229,400	0.00026794	\$ 61	1,015,300	0.00023353	\$ 237	\$ 55.26		24,785,306	0.00062500	\$ 15,491
C7	CommSmScaleonFarmBus	0	0.00006699	\$ -	0	0.00005838	\$ -	\$ 55.26		0	0.00015625	\$ -
CF	Comm (full) PIL	0	0.00026794	\$ -	0	0.00023353	\$ -	\$ 55.26		1,481,600	0.00062500	\$ 926
CG	Comm PIL (No Ed)	0	0.00026794	\$ -	0	0.00023353	\$ -	\$ 55.26		3,397,000	0.00062500	\$ 2,123
CQ	Com Ten Prv/ExcLdRt PIL	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		0	0.00043750	\$ -
CU	Comm Vac/Ex Land	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		71,300	0.00043750	\$ 31
CX	Comm: Vacant Land	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		496,100	0.00043750	\$ 217
CZ	Comm Vacant Land PIL (no ed)	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		0	0.00043750	\$ -
CJ	Comm Vacant Land PIL	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		15,900	0.00043750	\$ 7
XT	Comm New Cnst	0	0.00026794	\$ -	0	0.00023353	\$ -	\$ 55.26		2,404,000	0.00062500	\$ 1,503
IT	Ind Taxable Full	0	0.00026794	\$ -	449,000	0.00023353	\$ 105	\$ 55.26		2,692,200	0.00062500	\$ 1,683
I7	IndustrialSmScaleonFarmBus	0	0.00006699	\$ -	0	0.00005838	\$ -	\$ 55.26		0	0.00015625	\$ -
LT	Lg Ind Taxable Full	0	0.00026794	\$ -	0	0.00023353	\$ -	\$ 55.26		0	0.00062500	\$ -
IH	Ind Tax: Shared PIL	0	0.00026794	\$ -	0	0.00023353	\$ -	\$ 55.26		2,300	0.00062500	\$ 1
IF	Industrial PIL: Full	0	0.00026794	\$ -	0	0.00023353	\$ -	\$ 55.26		9,300	0.00062500	\$ 6
ST	Shop Ctre Tax Full	0	0.00026794	\$ -	0	0.00023353	\$ -	\$ 55.26		0	0.00062500	\$ -
IU	IndTax: Ex Land	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		30,400	0.00043750	\$ 13
IX	Ind Tax: Vac Land	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		220,500	0.00043750	\$ 96
IJ	Ind Vac PIL	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		0	0.00043750	\$ -
SU	Shop Ctre/Ex Land	0	0.00018756	\$ -	0	0.00016347	\$ -	\$ 55.26		0	0.00043750	\$ -
MT	Multi ResTax Full	0	0.00026794	\$ -	0	0.00023353	\$ -	\$ 55.26		9,027,000	0.00062500	\$ 5,642
JT	Industrial (New Construction) Full	0	0.00006699	\$ -	0	0.00023353	\$ -	\$ 55.26		0	0.00062500	\$ -
HF	Landfill PIL: Full	0	0.00006699	\$ -	0	0.00023353	\$ -	\$ 55.26		0	0.00062500	\$ -
XU	Comm New Cnst Excess Lnd	0	0.00004689	\$ -	0	0.00016347	\$ -	\$ 55.26		0	0.00043750	\$ -
E	Exempt	0	0.00000000	\$ -	0	0.00000000	\$ -	\$ 55.26		0	0.00000000	\$ -
	Total	\$ 5,395,800		\$ 1,319	16,161,400		\$ 3,462		2,376	278,517,400		\$ 159,261