

**Bylaw 21-2008**  
**The Corporation of the Municipality of Central Huron**

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*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, R.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, R.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, R.S.O., 2001 as amended, on all rateable property in the local municipality.

**AND WHEREAS** Section 312(2) of the Municipal Act, R.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, R.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 74/03, establishes education tax rates.

**AND WHEREAS** the Municipality of Central Huron, under the provisions of Section 326 of the Municipal Act, R.S.O., 2001 has by Bylaw 9-2003 and amended by Bylaw 15-2004 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 2008.
2. Taxes for properties in the commercial, business, residential/farm, farmlands, managed forest and pipeline tax classes shall be payable in two installments, with due dates of September 30, 2008 and November 28, 2008 respectively. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to Bylaw 2-2008 of the Corporation of the Municipality of Central Huron.
3. 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, 2008.
4. On all taxes of the final tax levy in default on January 1, 2009, 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 12th day of May 2008.***

***Read a third time and finally passed this 12th day of May 2008.***

  
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***Reeve, Bert Dykstra***

  
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***Clerk, Brenda MacIsaac***

**SCHEDULE "B" TO LAW 21-2008**  
**THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON**

RT C	DESCRIPTION	AUBURN STREET LIGHT CVA	AUBURN STREET LIGHT TAX RATE	AUBURN STREET LIGHT LEVY	LONDESBO RO STREET LIGHT CVA	LONDES BORO STREET LIGHT TAX RATE	LONDES- BORO STREET LIGHT LEVY	HOLMESVILLE STREETLIGHT FLAT RATE	HOLMES- VILLE STREET LIGHT LEVY	CLINTON STREET LIGHT CVA	CLINTON STREET LIGHT TAX RATE	CLINTON STREETLIGHT T LEVY
RT	Residential/Farm	2,721,000	0.00039328	\$ 1,070.11	8,977,990	0.00059417	\$ 5,334.45	\$ 29.04	\$ 1,335.90	136,741,125	0.00029755	\$ 40,687.32
R1	Farmland 1	0	0.00009832	\$ -	0	0.00014854	\$ -	\$ 29.04		0	0.00007439	\$ -
RC	Res PIL Gen (no ed)	0	0.00039328	\$ -	0	0.00059417	\$ -	\$ 29.04		11,300	0.00029755	\$ 3.36
RP	Res/Frm Rt/Tax Prv/PIL Full	0	0.00039328	\$ -	0	0.00059417	\$ -	\$ 29.04		0	0.00029755	\$ -
FT	Farmlands	0	0.00009832	\$ -	0	0.00014854	\$ -	\$ 29.04		834,600	0.00007439	\$ 62.09
TT	Managed Forests	0	0.00009832	\$ -	0	0.00014854	\$ -	\$ 29.04		0	0.00007439	\$ -
PT	Pipeline Taxable	0	0.00027530	\$ -	0	0.00041592	\$ -	\$ 29.04		828,000	0.00020829	\$ 172.46
CT	Comm Taxable Full	200,400	0.00043261	\$ 86.70	820,990	0.00065359	\$ 536.59	\$ 29.04		16,702,245	0.00032731	\$ 5,466.81
CF	Comm (full) PIL	0	0.00043261	\$ -	0	0.00065359	\$ -	\$ 29.04		1,132,930	0.00032731	\$ 370.82
CG	Comm PIL (No Ed)	0	0.00043261	\$ -	0	0.00065359	\$ -	\$ 29.04		715,000	0.00032731	\$ 234.03
CC	Com Ten Prv/ExclDrt PIL	0	0.00030283	\$ -	0	0.00045751	\$ -	\$ 29.04		0	0.00022911	\$ -
CU	Comm Vac/Ex Land	0	0.00030283	\$ -	0	0.00045751	\$ -	\$ 29.04		90,070	0.00022911	\$ 20.64
CX	Comm: Vacant Land	0	0.00030283	\$ -	0	0.00045751	\$ -	\$ 29.04		400,200	0.00022911	\$ 91.69
CZ	Comm Vacant Land PIL (no ed)	0	0.00030283	\$ -	0	0.00045751	\$ -	\$ 29.04		0	0.00022911	\$ -
IT	Ind Taxable Full	0	0.00043261	\$ -	520,520	0.00065359	\$ 340.21	\$ 29.04		1,258,720	0.00032731	\$ 411.99
LT	Lg Ind Taxable Full	0	0.00043261	\$ -	0	0.00065359	\$ -	\$ 29.04		3,465,000	0.00032731	\$ 1,134.13
IH	Ind Tax: Shared PIL	0	0.00043261	\$ -	0	0.00065359	\$ -	\$ 29.04		7,800	0.00032731	\$ 2.55
IF	Industrial PIL: Full	0	0.00043261	\$ -	0	0.00065359	\$ -	\$ 29.04		7,470	0.00032731	\$ 2.45
ST	Shop Ctre Tax Full	0	0.00043261	\$ -	0	0.00065359	\$ -	\$ 29.04		0	0.00032731	\$ -
IU	IndTax: Ex Land	0	0.00030283	\$ -	0	0.00045751	\$ -	\$ 29.04		63,840	0.00022911	\$ 14.63
IX	Ind Tax: Vac Land	0	0.00030283	\$ -	0	0.00045751	\$ -	\$ 29.04		51,200	0.00022911	\$ 11.73
IJ	Ind Vac PIL	0	0.00030283	\$ -	0	0.00045751	\$ -	\$ 29.04		0	0.00022911	\$ -
SU	Shop Ctre/Ex Land	0	0.00030283	\$ -	0	0.00045751	\$ -	\$ 29.04		0	0.00022911	\$ -
MT	Multi ResTax Full	0	0.00043261	\$ -	0	0.00065359	\$ -	\$ 29.04		6,264,000	0.00032731	\$ 2,050.27
E	Exempt	0	0.00000000	\$ -	41,800	0.00000000	\$ -	\$ 29.04		19,225,000	0.00000000	\$ -
	<b>Total</b>	<b>\$ 2,921,400.00</b>		<b>\$ 1,156.81</b>	<b>10,361,300</b>		<b>\$ 6,211.25</b>		<b>\$ 1,335.90</b>	<b>187,798,500</b>		<b>\$ 50,736.97</b>
	Uncapped Totals			\$ 1,070.11			\$ 5,334.45		\$ 1,335.90			\$ 40,925.23
	Capped Totals			\$ 86.70			\$ 876.80		\$ -			\$ 9,811.74
	<b>Totals</b>			<b>1,156.81</b>			<b>6,211.25</b>		<b>1,335.90</b>			<b>50,736.97</b>

