

Bylaw 20 - 2014
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 2/2014, 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 2014.
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, 2014 and November 28, 2013. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to Bylaw 2-2014 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, 2014.
4. On all taxes of the final tax levy in default on January 1, 2015, 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 22nd day of April 2014.

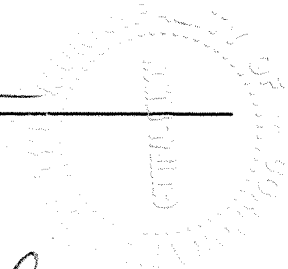
Read a third time and finally passed this 22nd day of April 2014.



Mayor, Jim Ginn



Clerk Brenda MacIsaac



THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "A" TO BY-LAW #19 - 2014

| 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 | \$ 671,580,333 | 0.00523409 | \$ 3,515,111.91 | 0.00203000 | \$ 1,363,308.08 | 0.00610390 | \$ 4,099,259.19 | 0.01336799 | \$ 8,977,679.18 |
| R1 | TAX | Res/Farm Farmland 1 | \$ 307,850 | 0.00130852 | \$ 402.83 | 0.00050800 | \$ 156.39 | 0.00152598 | \$ 469.77 | 0.0033425 | \$ 1,028.99 |
| RG | PIL | Residential PIL General (no ed) | \$ 4,200 | 0.00523409 | \$ 21.98 | 0.00000000 | \$ - | 0.00610390 | \$ 25.64 | 0.01133799 | \$ 47.62 |
| RP | PIL | Res/Frm R1/Tax Prv/PIL Full | \$ 4,983,957 | 0.00523409 | \$ 26,086.48 | 0.00203000 | \$ 10,117.43 | 0.00610390 | \$ 30,421.58 | 0.01336799 | \$ 66,625.49 |
| FT | TAX | Farmlands | \$ 420,213,518 | 0.00130852 | \$ 549,857.79 | 0.00050800 | \$ 213,468.47 | 0.00152598 | \$ 641,237.42 | 0.0033425 | \$ 1,404,563.68 |
| TT | TAX | Managed Forests | \$ 3,193,319 | 0.00130852 | \$ 4,178.52 | 0.00050800 | \$ 1,622.21 | 0.00152598 | \$ 4,872.94 | 0.0033425 | \$ 10,673.67 |
| PT | TAX | Pipeline Taxable | \$ 7,087,660 | 0.00366386 | \$ 25,968.19 | 0.00434760 | \$ 30,814.31 | 0.00427273 | \$ 30,283.66 | 0.01228419 | \$ 87,066.16 |
| CT | TAX | Commercial Taxable Full | \$ 43,862,671 | 0.00575749 | \$ 252,538.89 | 0.01045416 | \$ 458,547.38 | 0.00671429 | \$ 294,506.69 | 0.02292594 | \$ 1,005,592.96 |
| CF | PIL | Commercial Taxable (full) PIL (LT Keeps Ed) | \$ 1,896,700 | 0.00575749 | \$ 10,920.23 | 0.01045416 | \$ 18,828.41 | 0.00671429 | \$ 12,734.99 | 0.02292594 | \$ 43,483.63 |
| CG | PIL | Commercial PIL (No Education) | \$ 9,309,781 | 0.00575749 | \$ 53,600.97 | 0.00000000 | \$ - | 0.00671429 | \$ 62,508.57 | 0.01247178 | \$ 116,109.54 |
| CQ | PIL | Com Rate Tax Ten Prv/ExclDRT PIL | \$ 158,950 | 0.00403025 | \$ 640.61 | 0.00731791 | \$ 1,163.18 | 0.00470000 | \$ 747.07 | 0.01604816 | \$ 2,550.86 |
| CU | TAX | Commercial Tax Vacant/Excess Land | \$ 557,605 | 0.00403025 | \$ 2,247.29 | 0.00731791 | \$ 4,080.50 | 0.00470000 | \$ 2,620.74 | 0.01604816 | \$ 8,948.53 |
| CX | TAX | Commercial Taxable: Vacant Land | \$ 922,050 | 0.00403025 | \$ 3,716.09 | 0.00731791 | \$ 6,747.48 | 0.00470000 | \$ 4,333.64 | 0.01604816 | \$ 14,797.21 |
| CZ | PIL | Commercial Vacant Land PIL (no ed) | \$ 139,050 | 0.00403025 | \$ 560.41 | 0.00000000 | \$ - | 0.00470000 | \$ 653.54 | 0.00873025 | \$ 1,213.95 |
| XT | TAX | New Construction Commercial Full | \$ 1,814,755 | 0.00575749 | \$ 10,448.43 | 0.01045416 | \$ 18,971.74 | 0.00671429 | \$ 12,184.79 | 0.02292594 | \$ 41,604.96 |
| IT | TAX | Industrial Taxable Full | \$ 4,918,919 | 0.00575749 | \$ 28,320.63 | 0.01220000 | \$ 60,010.81 | 0.00671429 | \$ 33,027.05 | 0.02467178 | \$ 121,358.49 |
| LT | TAX | Large Industrial Taxable Full | \$ 2,824,000 | 0.00575749 | \$ 16,259.15 | 0.01220000 | \$ 34,452.80 | 0.00671429 | \$ 18,961.15 | 0.02467178 | \$ 69,673.10 |
| IH | PIL | Industrial Taxable: Full, Shared PIL | \$ 6,900 | 0.00575749 | \$ 39.73 | 0.01220000 | \$ 84.18 | 0.00671429 | \$ 46.33 | 0.02467178 | \$ 170.24 |
| IF | PIL | Industrial PIL: Full | \$ 8,300 | 0.00575749 | \$ 47.79 | 0.01220000 | \$ 101.26 | 0.00671429 | \$ 55.73 | 0.02467178 | \$ 204.78 |
| ST | TAX | Shopping Centre Taxable Full | \$ 6,731,355 | 0.00575749 | \$ 38,755.71 | 0.01045416 | \$ 70,370.66 | 0.00671429 | \$ 45,196.27 | 0.02292594 | \$ 154,322.64 |
| IU | TAX | Industrial Taxable: Excess Land | \$ 279,114 | 0.00403025 | \$ 1,124.90 | 0.00854000 | \$ 2,383.63 | 0.00470000 | \$ 1,311.84 | 0.01727025 | \$ 4,820.37 |
| IX | TAX | Industrial Taxable: Vacant Land | \$ 166,750 | 0.00403025 | \$ 672.04 | 0.00854000 | \$ 1,424.05 | 0.00470000 | \$ 783.73 | 0.01727025 | \$ 2,879.82 |
| IJ | PIL | Industrial Vacant PIL | \$ 62,850 | 0.00403025 | \$ 253.30 | 0.00854000 | \$ 536.74 | 0.00470000 | \$ 295.40 | 0.01727025 | \$ 1,085.44 |
| SU | TAX | Shopping Centre Taxable/Excess Land | \$ 120,605 | 0.00403025 | \$ 486.07 | 0.00731791 | \$ 882.58 | 0.00470000 | \$ 566.84 | 0.01604816 | \$ 1,935.49 |
| MT | TAX | Multi Residential Taxable Full | \$ 9,270,000 | 0.00575749 | \$ 53,371.93 | 0.00203000 | \$ 18,818.10 | 0.00671429 | \$ 62,241.47 | 0.01450178 | \$ 134,431.50 |
| E | TAX | Exempt | \$ 52,421,644 | 0.00000000 | \$ - | 0.00000000 | \$ - | 0.00000000 | \$ - | 0 | \$ - |
| | | Total | \$ 1,242,842,836 | | \$ 4,595,631.87 | | \$ 2,317,890.39 | | \$ 5,359,347.00 | | \$ 12,272,868.30 |
| | | Uncapped Totals | \$ 1,159,792,481 | | \$ 4,121,627.70 | | \$ 1,619,486.89 | | \$ 4,806,570.00 | | |
| | | Capped Totals | \$ 81,235,600 | | \$ 474,004.17 | | \$ 698,403.50 | | \$ 552,776.00 | | |
| | | Totals | \$ 1,241,028,081 | | \$ 4,595,631.87 | | \$ 2,317,890.39 | | \$ 5,359,346.00 | | |
| | | Tax Totals | \$ 1,173,850,504 | | \$ 4,503,461 | | \$ 2,286,059 | | \$ 5,251,858 | | |
| | | Exempt Properties | \$ 52,421,644 | | \$ - | | \$ - | | \$ - | | |
| | | PIL Totals (included as taxable on Schedule 22A of FIR) | \$ 69,750 | | \$ 293 | | \$ 621 | | \$ 342 | | |
| | | PIL Totals (included on Schedule 24A of FIR) | \$ 16,500,938 | | \$ 91,878 | | \$ 31,210 | | \$ 107,147 | | |
| | | | \$ 1,242,842,836 | | \$ 4,595,632 | | \$ 2,317,890 | | \$ 5,359,347.00 | | |

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "B" TO BY-LAW #19 - 2014

| 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 | 4,441,708 | 0.00041420 | \$ 1,839.76 | 11,940,084 | 0.00064092 | \$ 7,652.64 | \$ 68.22 | \$ 3,001.50 | 191,103,468 | 0.00054638 | \$ 104,415.11 |
| R1 | Farmland 1 | 0 | 0.00010355 | \$ - | 0 | 0.00016023 | \$ - | \$ 68.22 | | 0 | 0.00013660 | \$ - |
| RG | Res PIL Gen (no ed) | 0 | 0.00041420 | \$ - | 0 | 0.00064092 | \$ - | \$ 68.22 | | 0 | 0.00054638 | \$ - |
| RP | Residential/Farm | 0 | 0.00041420 | \$ - | 0 | 0.00064092 | \$ - | \$ 68.22 | | 0 | 0.00054638 | \$ - |
| FT | Farmlands | 0 | 0.00010355 | \$ - | 0 | 0.00016023 | \$ - | \$ 68.22 | | 1,112,476 | 0.00013660 | \$ 151.96 |
| TT | Managed Forests | 0 | 0.00010355 | \$ - | 0 | 0.00016023 | \$ - | \$ 68.22 | | 0 | 0.00013660 | \$ - |
| PT | Pipeline Taxable | 0 | 0.00028994 | \$ - | 0 | 0.00044864 | \$ - | \$ 68.22 | | 993,000 | 0.00038247 | \$ 379.79 |
| CT | Comm Taxable Full | 233,200 | 0.00045562 | \$ 106.25 | 812,700 | 0.00070501 | \$ 572.96 | \$ 68.22 | | 19,076,801 | 0.00060102 | \$ 11,465.54 |
| CF | Comm (full) PIL | 0 | 0.00045562 | \$ - | 0 | 0.00070501 | \$ - | \$ 68.22 | | 1,144,200 | 0.00060102 | \$ 687.69 |
| CG | Comm PIL (No Ed) | 0 | 0.00045562 | \$ - | 0 | 0.00070501 | \$ - | \$ 68.22 | | 727,500 | 0.00060102 | \$ 437.24 |
| CQ | Com Ten Prv/ExcLdRt PIL | 0 | 0.00031893 | \$ - | 0 | 0.00049351 | \$ - | \$ 68.22 | | 0 | 0.00042071 | \$ - |
| CU | Comm Vac/Ex Land | 0 | 0.00031893 | \$ - | 0 | 0.00049351 | \$ - | \$ 68.22 | | 108,750 | 0.00042071 | \$ 45.75 |
| CX | Comm: Vacant Land | 0 | 0.00031893 | \$ - | 0 | 0.00049351 | \$ - | \$ 68.22 | | 468,950 | 0.00042071 | \$ 197.29 |
| CZ | Comm Vacant Land PIL (no ed) | 0 | 0.00031893 | \$ - | 0 | 0.00049351 | \$ - | \$ 68.22 | | 0 | 0.00042071 | \$ - |
| XT | Comm New Cnst | 0 | 0.00045562 | \$ - | 0 | 0.00070501 | \$ - | \$ 68.22 | | 1,569,500 | 0.00060102 | \$ 943.30 |
| IT | Ind Taxable Full | 0 | 0.00045562 | \$ - | 526,800 | 0.00070501 | \$ 371.40 | \$ 68.22 | | 454,000 | 0.00060102 | \$ 272.86 |
| LT | Lg Ind Taxable Full | 0 | 0.00045562 | \$ - | 0 | 0.00070501 | \$ - | \$ 68.22 | | 2,824,000 | 0.00060102 | \$ 1,697.28 |
| IH | Ind Tax: Shared PIL | 0 | 0.00045562 | \$ - | 0 | 0.00070501 | \$ - | \$ 68.22 | | 6,900 | 0.00060102 | \$ 4.15 |
| IF | Industrial PIL: Full | 0 | 0.00045562 | \$ - | 0 | 0.00070501 | \$ - | \$ 68.22 | | 8,300 | 0.00060102 | \$ 4.99 |
| ST | Shop Ctre Tax Full | 0 | 0.00045562 | \$ - | 0 | 0.00070501 | \$ - | \$ 68.22 | | 0 | 0.00060102 | \$ - |
| IU | IndTax: Ex Land | 0 | 0.00031893 | \$ - | 0 | 0.00049351 | \$ - | \$ 68.22 | | 38,500 | 0.00042071 | \$ 16.20 |
| IX | Ind Tax: Vac Land | 0 | 0.00031893 | \$ - | 0 | 0.00049351 | \$ - | \$ 68.22 | | 166,750 | 0.00042071 | \$ 70.15 |
| IJ | Ind Vac PIL | 0 | 0.00031893 | \$ - | 0 | 0.00049351 | \$ - | \$ 68.22 | | 0 | 0.00042071 | \$ - |
| SU | Shop Ctre/Ex Land | 0 | 0.00031893 | \$ - | 0 | 0.00049351 | \$ - | \$ 68.22 | | 0 | 0.00042071 | \$ - |
| MT | Multi ResTax Full | 0 | 0.00045562 | \$ - | 0 | 0.00070501 | \$ - | \$ 68.22 | | 9,270,000 | 0.00060102 | \$ 5,571.46 |
| E | Exempt | 0 | 0.00000000 | \$ - | 0 | 0.00000000 | \$ - | \$ 68.22 | | 0 | 0.00000000 | \$ - |
| | Total | \$ 4,674,908 | | \$ 1,946.01 | 13,279,584 | | \$ 8,597.00 | | \$ 3,001.50 | 229,073,095 | | \$ 126,360.76 |
| | Uncapped Totals | | | \$ 1,839.76 | | | \$ 7,652.64 | | \$ 3,001.50 | | | \$ 104,946.86 |
| | Capped Totals | | | \$ 106.25 | | | \$ 944.36 | | \$ - | | | \$ 21,413.90 |
| | Totals | | | 1,946.01 | | | 8,597.00 | | 3,001.50 | | | 126,360.76 |