



The Corporation of The Municipality of Central Huron

BY-LAW 25-2023

Being a By-law 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:

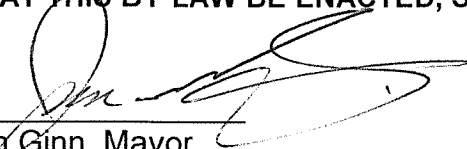
1. That tax rates as per Schedule "A" and Schedule "B" attached hereto shall be levied and charged in 2023.
2. Taxes for properties in the commercial, business, residential/farm, farmlands, managed forest and pipeline tax classes shall be payable in two installments, with a due date of September 29, 2023 and November 30, 2023. The total bill shall be reduced by the amount collected on the Interim Tax Billing collected pursuant to Bylaw 4-2023 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 2023.
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, 2023.
5. On all taxes of the final tax levy in default on January 1, 2023, 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 24th day of April, 2023
Read a third time and finally passed this 24th day of April, 2023

THAT THIS BY LAW BE ENACTED, SIGNED AND SEALED THIS 24th DAY OF April, 2023.



Jim Ginn, Mayor



Rachel Anstett, Clerk

THE CORPORATION OF THE MUNICIPALITY OF CENTRAL HURON

SCHEDULE "A" TO BY-LAW # 25 - 2023

RTC	TAX OR P/L	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	\$ 872,061,300	0.00500913	\$ 4,368,268	0.00153000	\$ 1,334,254	0.00718502	\$ 6,265,776	0.01372415	\$ 11,968,298
R1	TAX	Res/Farm Farmland 1	\$ 155,700	0.00125228	\$ 195	0.00038250	\$ 60	0.00718502	\$ 280	0.0243104	\$ 535
RG	P/L	Residential P/L General (no ed)	\$ -	0.00500913	\$ -	0.00000000	\$ -	0.00718502	\$ -	0.01372415	\$ -
RP	P/L	Res/Frm R/Tax Pvr/P/L Full	\$ 6,398,700	0.00500913	\$ 32,052	0.00153000	\$ 9,790	0.00718502	\$ 45,975	0.01372415	\$ 87,817
FT	TAX	Farmlands	\$ 907,084,800	0.00125228	\$ 1,135,924	0.00038250	\$ 2,843	0.00718502	\$ 1,529,360	0.00343104	\$ 3,112,244
TT	TAX	Managed Forests	\$ 7,431,600	0.00125228	\$ 9,306	0.00038250	\$ 2,843	0.00718502	\$ 13,349	0.00343104	\$ 25,458
PT	TAX	Pipeline Taxable	\$ 8,783,000	0.00350639	\$ 30,797	0.00458716	\$ 40,289	0.00502951	\$ 44,174	0.01312306	\$ 145,260
CT	TAX	Commercial Taxable Full	\$ 62,207,800	0.00551004	\$ 342,767	0.00880000	\$ 547,429	0.00790352	\$ 491,661	0.02221356	\$ 1,381,857
C7	TAX	Commercial Small Scale on Farm Business	\$ 131,000	0.00137751	\$ 180	0.00220000	\$ 288	0.00197588	\$ 259	0.00555339	\$ 676
C0	TAX	Commercial Small Scale on Farm Business	\$ 121,600	0.00137751	\$ 168	0.00220000	\$ 268	0.00197588	\$ 240	0.00555339	\$ 676
X7	Tax	New Const Commercial Small Scale on Farm Business	\$ -	0.00137751	\$ -	0.00220000	\$ -	0.00197588	\$ -	0.00555339	\$ -
X0	Tax	New Const Commercial Small Scale on Farm Business	\$ -	0.00137751	\$ -	0.00220000	\$ -	0.00197588	\$ -	0.00555339	\$ -
CF	P/L	Commercial Taxable (Full) P/L (LT Keeps Ed)	\$ 1,699,900	0.00551004	\$ 9,367	0.00980000	\$ 16,659	0.00790352	\$ 13,435	0.02221356	\$ 39,461
CG	P/L	Commercial P/L (No Education)	\$ 14,103,300	0.00551004	\$ 77,710	0.00000000	\$ -	0.00790352	\$ 111,466	0.01341356	\$ 189,176
CQ	P/L	Com Rate Tax Ten Pvr/Excl dRt P/L	\$ -	0.00551004	\$ -	0.00880000	\$ -	0.00790352	\$ -	0.02221356	\$ -
CX	TAX	Commercial Taxable: Vacant Land	\$ 273,400	0.00551004	\$ 1,506	0.00880000	\$ 2,406	0.00790352	\$ 2,161	0.02221356	\$ 6,073
CZ	TAX	Commercial Taxable: Vacant Land	\$ 1,179,200	0.00551004	\$ 6,497	0.00880000	\$ 10,377	0.00790352	\$ 9,320	0.02221356	\$ 26,194
CJ	P/L	Commercial Vacant Land P/L (no ed)	\$ 154,900	0.00551004	\$ 854	0.00000000	\$ -	0.00790352	\$ 1,224	0.01341356	\$ 2,078
CJ	P/L	Commercial Vacant Land P/L	\$ 15,900	0.00551004	\$ 88	0.00980000	\$ 156	0.00790352	\$ 126	0.02213356	\$ 370
XT	TAX	New Construction Commercial Full	\$ -	0.00551004	\$ -	0.00880000	\$ -	0.00790352	\$ -	0.02221356	\$ -
IT	TAX	Industrial Taxable Full	\$ 12,287,800	0.00551004	\$ 67,706	0.00880000	\$ 108,133	0.00790352	\$ 97,117	0.02221356	\$ 272,956
IT	TAX	Industrial Small Scale on Farm Business	\$ 19,000	0.00137751	\$ 26	0.00220000	\$ 42	0.00197588	\$ 38	0.00555339	\$ 106
LT	TAX	Large Industrial Taxable Full	\$ -	0.00551004	\$ -	0.00880000	\$ -	0.00790352	\$ -	0.02221356	\$ -
IH	P/L	Industrial Taxable: Full, Shared P/L	\$ 33,300	0.00551004	\$ 183	0.00980000	\$ 326	0.00790352	\$ 263	0.02213356	\$ 772
IF	P/L	Industrial P/L: Full	\$ 9,300	0.00551004	\$ 51	0.00980000	\$ 91	0.00790352	\$ 74	0.02213356	\$ 216
ST	TAX	Shopping Centre Taxable Full	\$ 6,521,200	0.00551004	\$ 35,932	0.00880000	\$ 57,387	0.00790352	\$ 51,540	0.02221356	\$ 144,859
IU	TAX	Industrial Taxable: Excess Land	\$ 32,900	0.00551004	\$ 181	0.00880000	\$ 290	0.00790352	\$ 280	0.02221356	\$ 791
IX	TAX	Industrial Taxable: Vacant Land	\$ 151,000	0.00551004	\$ 832	0.00880000	\$ 1,329	0.00790352	\$ 1,193	0.02213356	\$ 3,354
IU	P/L	Industrial Vacant P/L	\$ 48,300	0.00551004	\$ 266	0.00980000	\$ 473	0.00790352	\$ 382	0.02213356	\$ 1,121
SU	TAX	Shopping Centre Taxable/Excess Land	\$ 36,700	0.00551004	\$ 202	0.00880000	\$ 323	0.00790352	\$ 290	0.02213356	\$ 815
MT	TAX	Multi Residential Taxable Full	\$ 9,027,000	0.00551004	\$ 49,739	0.00153000	\$ 13,811	0.00790352	\$ 71,345	0.01494356	\$ 134,855
JT	TAX	Industrial (New Construction) Full	\$ -	0.00551004	\$ -	0.00880000	\$ -	0.00790352	\$ -	0.02221356	\$ -
HF	P/L	Landfill P/L: Full	\$ 70,000	0.00551004	\$ 386	0.00677916	\$ 475	0.00790352	\$ 553	0.02018272	\$ 1,414
XU	TAX	New Construction Commercial Excess Land	\$ -	0.00551004	\$ -	0.00880000	\$ -	0.00790352	\$ -	0.02221356	\$ -
E	TAX	Exempt	\$ 80,907,800	0.00000000	\$ -	0.00000000	\$ -	0.00000000	\$ -	0.00000000	\$ -
		Total	\$ 1,990,946,400	\$ 0.00000000	\$ 6,171,183	\$ 2,494,459	\$ 8,851,861	\$ 17,577,503			

THE CORPORATION OF THE MUNICIPALITY OF

SCHEDULE "B" TO BY-LAW #25 - 20

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
RT	Residential/Farm	5,115,500	0.00024358	\$ 1,246.03	15,129,800	0.00021230	\$ 3,210.00
R1	Farmland 1	0	0.00006090	\$ -	0	0.00005308	\$ -
RG	Res PIL Gen (no ed)	0	0.00024358	\$ -	0	0.00021230	\$ -
RP	Residential/Farm	0	0.00024358	\$ -	0	0.00021230	\$ -
FT	Farmlands	0	0.00006090	\$ -	0	0.00005308	\$ -
TT	Managed Forests	0	0.00006090	\$ -	0	0.00005308	\$ -
PT	Pipeline Taxable	0	0.00017051	\$ -	0	0.00014861	\$ -
CT	Comm Taxable Full	223,300	0.00026794	\$ 60	1,098,700	0.00023353	\$ 240
C7	CommSmScaleonFarmBus	0	0.00006699	\$ -	0	0.00005838	\$ -
C0	CommSmScaleonFarmBus	0	0.00026794	\$ -	0	0.00005838	\$ -
CF	Comm (full) PIL	0	0.00026794	\$ -	0	0.00023353	\$ -
CG	Comm PIL (No Ed)	0	0.00026794	\$ -	0	0.00023353	\$ -
CQ	Com Ten Prv/ExcLdRt PIL	0	0.00018756	\$ -	0	0.00016347	\$ -
CU	Comm Vac/Ex Land	0	0.00018756	\$ -	0	0.00016347	\$ -
CX	Comm: Vacant Land	0	0.00018756	\$ -	0	0.00016347	\$ -
CZ	Comm Vacant Land PIL (no ed)	0	0.00018756	\$ -	0	0.00016347	\$ -
CJ	Commercial Vacant Land PIL (no ed)	0	0.00018756	\$ -	0	0.00016347	\$ -
XT	Comm New Cnst	0	0.00026794	\$ -	0	0.00023353	\$ -
IT	Ind Taxable Full	0	0.00026794	\$ -	450,900	0.00023353	\$ 1,050
I7	IndustrialSmScaleonFarmBus	0	0.00006699	\$ -	0	0.00005838	\$ -
LT	Lg Ind Taxable Full	0	0.00026794	\$ -	0	0.00023353	\$ -
IH	Ind Tax: Shared PIL	0	0.00026794	\$ -	0	0.00023353	\$ -
IF	Industrial PIL: Full	0	0.00026794	\$ -	0	0.00023353	\$ -
ST	Shop Ctre Tax Full	0	0.00026794	\$ -	0	0.00023353	\$ -
IU	IndTax: Ex Land	0	0.00018756	\$ -	0	0.00016347	\$ -
IX	Ind Tax: Vac Land	0	0.00018756	\$ -	0	0.00016347	\$ -
IJ	Ind Vac PIL	0	0.00018756	\$ -	0	0.00016347	\$ -
SU	Shop Ctre/Ex Land	0	0.00018756	\$ -	0	0.00016347	\$ -
MT	Multi ResTax Full	0	0.00026794	\$ -	0	0.00023353	\$ -
JT	Industrial (New Construction) Full	0	0.00006699	\$ -	0	0.00023353	\$ -
HF	Landfill PIL: Full	0	0.00006699	\$ -	0	0.00023353	\$ -
XU	Comm New Cnst Excess Lnd	0	0.00004689	\$ -	0	0.00016347	\$ -
E	Exempt	0	0.00000000	\$ -	0	0.00000000	\$ -
	Total	\$ 5,338,800		\$ 1,306	16,679,400		\$ 3,210