

THE CORPORATION OF THE UNITED TOWNSHIPS OF HEAD, CLARA & MARIA

BY-LAW NUMBER 2008 - 17

BEING a By-Law to provide for the adoption of the 2008 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) states that a local municipality may pass by-laws providing for, the payment of taxes in one amount or by installments and the date or dates in the year for which the taxes are imposed on which the taxes or installments 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 installments 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 1st day of default or such later date as the by-law specifies;

AND WHEREAS the County of Renfrew (upper tier) has passed By-Law No. 52-08 to set tax ratios for County purposes and Lower-tier purposes for the year 2008 and By-Law No. 53-08 to set tax rate reductions for prescribed property subclasses for County purposes and for lower-tier purposes for the year 2008, By-Law No. 54-08 to adopt optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential property Classes, By-Law No. 55-08 to adopt optional tools for the purposes of administering limits for eligible properties within the meaning of section 331 (New Construction) for the Commercial, Industrial and Multi-residential property classes, By-Law 56-08 to adopt the estimates for the sums required during the year 2008 for general, capital and all purposes for the County of Renfrew and to establish rates to be levied for same.

NOW THEREFORE the United Townships of Head, Clara & Maria does hereby enact:

1. **THAT** every property owner in the 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	Multi-Res	Commercial			Industrial		
			Occupied	Excess Land	Vacant Land	Occupied	Excess Land	Vacant Land
Education	0.00264	0.00264	0.01793299	0.01255309	0.01255309	0.02590981	0.01684138	0.01684138
Upper Tier	0.00458997	0.00892106	0.00832941	0.00583059	0.00583059	0.01360479	0.00884311	0.00884311
Lower Tier	0.00155496	0.00302222	0.00282179	0.00197525	0.00197525	0.00445395	0.00289507	0.00289507
TOTAL RATE	0.00878493	0.01458328	0.02908419	0.02035893	0.02035893	0.04396855	0.02857956	0.02857956

	Large Industrial		Pipelines	Farm	Managed Forests
	Occupied	Excess Land			
Education	0.03232432	0.02101081	0.01426809	0.00066	0.00066
Upper Tier	0.01697294	0.01103241	0.00611751	0.00114749	0.00114749
Lower Tier	0.00555661	0.0036118	0.00207245	0.00038874	0.00038874
TOTAL RATE	0.05485387	0.03565502	0.02245805	0.00219623	0.00219623

2. **THAT** 50% of 2008 total taxes for all classes of property was due March 31st as per by-law 2008-01.
3. **THAT** the balance owing is to be split into 2 payments due July 31, 2008 and October 31, 2008.
4. **THAT** a penalty of 1.25% per month be payable on all overdue current taxes, calculated on the first day of each month.
5. **THAT** interest at 1.25% is to be added on all tax arrears monthly on the first day of each month.
6. **THAT** this By-Law is deemed to come into force and effect on this 1st day of January 2008.

READ a 1st and 2nd time this 20th day of June 2008.

READ a 3rd time short and finally passed this 20th day of June 2008.

REEVE, Tammy Sonnenburg

CLERK, Melinda Reith