

**THE CORPORATION
OF THE
MUNICIPALITY OF HURON EAST
BY-LAW NO. 19-2013**

Being a by-law for the purposes of levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest.

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 by-law levying a separate tax rate, as specified in the by-law, 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 as amended has by By-law 32-2013 established a county tax levy and tax ratios for 2013.

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 445/12, established education tax rates for 2013.

AND WHEREAS the Municipality of Huron East, under the provisions of Section 326 of the Municipal Act, R.S.O., 2001 has by By-law 38-2003 identified and prescribed special service 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 Huron East enacts as follows:

1. That tax rates as per Schedule "A", "B" and "C" attached hereto shall be levied and charged in 2013.
2. Property taxes for individual properties shall be reduced by the amount collected on the interim tax billing pursuant to By-Law 11-2013 of the Corporation of the Municipality of Huron East. The final tax billing shall be due in two equal installments, being September 30th, 2013 and November 29th, 2013.
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 until the arrears of taxes are paid in full.
4. Payments on accounts will be applied to interest outstanding with the balance being applied to the taxes outstanding.
5. 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.
6. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector's roll under Section 340 of the Municipal Act R.S.O. 2001.

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7. All taxes levied under this By-Law shall be payable into the hands of the Collector in accordance with the provisions of this By-Law. Taxes may be paid at the following locations with the municipality accepting no liability for service or collection charges:

Municipal Office, 72 Main Street, Seaforth
C.I.B.C., Seaforth, Brussels, Listowel
T-D Canada Trust, Seaforth
Heartland Community Credit Union, Clinton

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 by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
9. Nothing in this by-law 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 by-laws governing the collection of taxes.
10. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
11. By-Law 11-2013 is hereby repealed.
12. This By-law shall come into force and take effect on the day of the final passing thereof.

READ a first and second time this 16th day of April 2013.

READ a third time and finally passed this 16th day of April 2013.

Bernie MacLellan, Mayor

Brad Knight, CAO/Clerk