

**THE CORPORATION
OF THE
MUNICIPALITY OF HURON EAST
BY-LAW 7-2014**

Being a By-Law to provide for interim tax levies for the year 2014 for the Municipality of Huron East.

WHEREAS Section 317 (1) of the Municipal Act, R.S.O. 2001, c.M.25, as amended, provides that the council of a local municipality, before the adoption of estimates for the year under section 290, may pass a By-Law levying amounts on the assessment of property in the local municipality rateable for local municipal purposes;

AND WHEREAS the Council of the Municipality of Huron East deems it appropriate to provide for such interim levy on the assessment of property in this Municipality.

THEREFORE the Council of the Municipality of Huron East enacts as follows:

1. The amounts levied shall be as follows:
 - 1.1 For all property classes there shall be imposed and collected an interim levy calculated on the 2014 assessment:
 - (a) 50% of the 2013 tax rate as applied for municipal and school purposes as levied in the year 2013.
2. For the purposes of calculating the taxes to be levied under the provisions of paragraph 1, the 50% tax rate calculation shall include amounts collected as special rate areas.
3. The provisions of this By-Law apply in the event that assessment is added for the year 2013 to the collector's roll after the date this By-Law is passed and an interim levy shall be imposed and collected.
4. 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:

Municipal Office, 72 Main Street, Seaforth
C.I.B.C., Seaforth, Brussels, Listowel,
T-D Bank, Seaforth
Heartland Community Credit Union, Clinton, Exeter, Listowel
5. 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 below. The penalty shall be one and one-quarter percent (1 1/4%) 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.

6. The interim tax levy imposed by this By-Law shall be paid in two installments due on the following dates:
 - 6.1 50% thereof on the 31st day of March 2014
 - 6.2 50% thereof on the 30th day of June 2014
7. The Collector may mail or cause to be mailed to the address of the residence or place of business of each person taxed under this By-Law, a notice specifying the amount of taxes payable.
8. 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 into the Collector's roll under section 343 of the Municipal Act.
9. The subsequent levy for the year 2014 to be made under the Municipal Act shall be reduced by the amount to be raised by the levy imposed by this By-Law.
10. The provisions of s.317 of the Municipal Act, as amended apply to this By-Law with necessary modifications.
11. 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 6 of this By-Law in respect of non-payment or late payment of any taxes or any installment of taxes.
12. 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.
13. 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.
14. 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 18th day of February 2014.

READ a third time and finally passed this 18th day of February 2014.

Bernie MacLellan, Mayor

Paula Michiels, Deputy Clerk