THE CORPORATION

OF THE

MUNICIPALITY OF HURON EAST

BY-LAW NO. 28-2014

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 2014-27 established a county tax levy and tax ratios for 2014.

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 1/14, established education tax rates for 2014.

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 2014.

2. Property taxes for individual properties shall be reduced by the amount collected on the interim tax billing pursuant to By-Law 7-2014 of the Corporation of the Municipality of Huron East. The final tax billing shall be due in two equal installments, being September 30th, 2014 and November 28th, 2014.

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.

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 7-2014 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 6th day of May 2014.

READ a third time and finally passed this 6th day of May 2014.

Bernie MacLellan, Mayor	Brad Knight, CAO/Clerk

The Corporation Of The Municipality Of Huron East

Schedule 'A' To By-Law 28 - 2014

General Tax Rates | **Special Rate Areas (Entire Wards - See Schedule "C")**

Tax Class	Code	Rate	Municipal	County	Education	Total	Brussels	Seaforth	Grey	McKillop	Tuckersmith
Residential	RT	1	0.00334932	0.00523409	0.00203000	0.01061341	0.00227064	0.00252401	0.00114791	0.00096577	0.00128260
Multi-Residential	MT	1.1	0.00368425	0.00575749	0.00203000	0.01147174	0.00249771	0.00277641	0.00126271	0.00106235	0.00141086
Farmlands	FT,R1	0.25	0.00083733	0.00130852	0.00050750	0.00265335	0.00056766	0.00063101	0.00028698	0.00024144	0.00032065
Managed Forests	TT	0.25	0.00083733	0.00130852	0.00050750	0.00265335	0.00056766	0.00063101	0.00028698	0.00024144	0.00032065
Managed Forests-PIL		1	0.00334932	0.00523409	0.00203000	0.01061341	0.00227064	0.00252401	0.00114791	0.00096577	0.00128260
Commercial Occupied	CT	1.1	0.00368425	0.00575749	0.01045416	0.01989590	0.00249771	0.00277641	0.00126271	0.00106235	0.00141086
Commercial PIL-Full	CF,CG,CH	1.1	0.00368425	0.00575749	0.01045416	0.01989590	0.00249771	0.00277641	0.00126271	0.00106235	0.00141086
Commercial Excess Land	CU	0.77	0.00257897	0.00403025	0.00731791	0.01392713	0.00174839	0.00194349	0.00088390	0.00074365	0.00098760
Commercial-Vacant Land	CX	0.77	0.00257897	0.00403025	0.00731791	0.01392713	0.00174839	0.00194349	0.00088390	0.00074365	0.00098760
Commercial PIL-Vacant Land	CZ	0.77	0.00257897	0.00403025	0.00731791	0.01392713	0.00174839	0.00194349	0.00088390	0.00074365	0.00098760
Commercial New Construction	XT	1.1	0.00368425	0.00575749	0.01045416	0.01989590	0.00249771	0.00277641	0.00126271	0.00106235	0.00141086
Industrial-Full,Large Full	IT,LT	1.1	0.00368425	0.00575749	0.01220000	0.02164174	0.00249771	0.00277641	0.00126271	0.00106235	0.00141086
Industrial PIL-Full	IT,ID,IH	1.1	0.00368425	0.00575749	0.01220000	0.02164174	0.00249771	0.00277641	0.00126271	0.00106235	0.00141086
Industrial-Excess & Vacant Land	IU & IX	0.77	0.00257897	0.00403025	0.00854000	0.01514922	0.00174839	0.00194349	0.00088390	0.00074365	0.00098760
Industrial - New Construction	JT	1.1	0.00368425	0.00575749	0.01220000	0.02164174	0.00249771	0.00277641	0.00126271	0.00106235	0.00141086
Industrial PIL-Excess/Vacant	IK,IJ	0.77	0.00257897	0.00403025	0.00854000	0.01514922	0.00174839	0.00194349	0.00088390	0.00074365	0.00098760
Industrial-Farmland	I1	0.275	0.00092106	0.00143937	0.00055825	0.00291868	0.00062442	0.00069410	0.00031568	0.00026559	0.00035272
Pipelines	PT	0.7	0.00234452	0.00366386	0.00434760	0.01035598	0.00158946	0.00176681	0.00080354	0.00067604	0.00089782

Combined General County & Education/Special Rate Area Tax Rates by Ward

Tax Class	Code	Rate					
Residential	RT	1	0.01288405	0.01313742	0.01176132	0.01157918	0.01189601
Multi-Residential	MT	1.1	0.01396945	0.01424815	0.01273445	0.01253409	0.01288260
Farmlands	FT,R1	0.25	0.00322101	0.00328436	0.00294033	0.00289479	0.00297400
Managed Forests	TT	0.25	0.00322101	0.00328436	0.00294033	0.00289479	0.00297400
Managed Forests-PIL		1	0.01288405	0.01313742	0.01176132	0.01157918	0.01189601
Commercial Occupied	CT	1.1	0.02239361	0.02267231	0.02115861	0.02095825	0.02130676
Commercial PIL-Full	CF,CG,CH	1.1	0.02239361	0.02267231	0.02115861	0.02095825	0.02130676
Commercial Excess Land	CU	0.77	0.01567552	0.01587062	0.01481103	0.01467078	0.01491473
Commercial-Vacant Land	CX	0.77	0.01567552	0.01587062	0.01481103	0.01467078	0.01491473
Commercial PIL-Vacant Land	CZ	0.77	0.01567552	0.01587062	0.01481103	0.01467078	0.01491473
Commercial New Construction	XT	1.1	0.02239361	0.02267231	0.02115861	0.02095825	0.02130676
Industrial-Full,Large Full	IT,LT	1.1	0.02413945	0.02441815	0.02290445	0.02270409	0.02305260
Industrial PIL-Full	IT,ID,IH	1.1	0.02413945	0.02441815	0.02290445	0.02270409	0.02305260
Industrial-Excess & Vacant Land	IU & IX	0.77	0.01689761	0.01709271	0.01603312	0.01589287	0.01613682
Industrial - New Construction	JT	1.1	0.02413945	0.02441815	0.02290445	0.02270409	0.02305260
Industrial PIL-Excess/Vacant	IK,IJ	0.77	0.01689761	0.01709271	0.01603312	0.01589287	0.01613682
Industrial-Farmland	I1	0.275	0.00354310	0.00361277	0.00323436	0.00318427	0.00327140
Pipelines	PT	0.7	0.01194544	0.01212279	0.01115952	0.01103202	0.01125380

THE CORPORATION OF THE MUNICIPALITY OF HURON EAST
SCHEDULE "B" TO BY-LAW 28 - 2014
SPECIAL AREA RATES - URBAN AREAS

TAX CLASS	CODE	RATE	BRUCEFIELD LIGHTS	CRANBROOK LIGHTS	DUBLIN LIGHTS	EGMONDVILLE LIGHTS	ETHEL LIGHTS	HARPURHEY LIGHTS	KIPPEN LIGHTS	MOLESWORTH LIGHTS	ST. COLUMBAN LIGHTS	WALTON LIGHTS	VANASTRA LIGHTS	VANASTRA SEWERS	SEAFORTH BIA
Residential	RT	1	0.00023176	0.00027650	0.00039268	0.00014869	0.00025287	0.00016092	0.00041002	0.00029326	0.00073157	0.00043850	0.00037363	0.00778369	
Multi-Residential	MT	1.1	0.00025494	0.00030415	0.00043195	0.00016355	0.00027816	0.00017701	0.00045102	0.00032258	0.00080473	0.00048235	0.00041100	0.00856206	
Farmlands	FT,R1	0.25	0.00005794	0.00006912	0.00009817	0.00003717	0.00006322	0.00004023	0.00010251	0.00007331	0.00018289	0.00010962	0.00009341	0.00194592	
Managed Forests	TT	0.25	0.00005794	0.00006912	0.00009817	0.00003717	0.00006322	0.00004023	0.00010251	0.00007331	0.00018289	0.00010962	0.00009341	0.00194592	
Managed Forests-PIL		1	0.00023176	0.00027650	0.00039268	0.00014869	0.00025287	0.00016092	0.00041002	0.00029326	0.00073157	0.00043850	0.00037363	0.00778369	
Commercial Occupied	CT	1.1	0.00025494	0.00030415	0.00043195	0.00016355	0.00027816	0.00017701	0.00045102	0.00032258	0.00080473	0.00048235	0.00041100	0.00856206	0.00295615
Commercial PIL-Full	CF,CG,CH	1.1	0.00025494	0.00030415	0.00043195	0.00016355	0.00027816	0.00017701	0.00045102	0.00032258	0.00080473	0.00048235	0.00041100	0.00856206	0.00295615
Commercial Excess Land	CU	0.77	0.00017846	0.00021290	0.00030236	0.00011449	0.00019471	0.00012391	0.00031572	0.00022581	0.00056331	0.00033764	0.00028770	0.00599344	0.00206931
Commercial-Vacant Land	CX	0.77	0.00017846	0.00021290	0.00030236	0.00011449	0.00019471	0.00012391	0.00031572	0.00022581	0.00056331	0.00033764	0.00028770	0.00599344	0.00206931
Commercial PIL-Vacant L	CZ	0.77	0.00017846	0.00021290	0.00030236	0.00011449	0.00019471	0.00012391	0.00031572	0.00022581	0.00056331	0.00033764	0.00028770	0.00599344	0.00206931
Commercial New Constructic	CI	1.1	0.00025494	0.00030415	0.00043195	0.00016355	0.00027816	0.00017701	0.00045102	0.00032258	0.00080473	0.00048235	0.00041100	0.00856206	
Industrial-Full,Large Full	IT,LT	1.1	0.00025494	0.00030415	0.00043195	0.00016355	0.00027816	0.00017701	0.00045102	0.00032258	0.00080473	0.00048235	0.00041100	0.00856206	0.00295615
Industrial PIL-Full	IT,ID,IH	1.1	0.00025494	0.00030415	0.00043195	0.00016355	0.00027816	0.00017701	0.00045102	0.00032258	0.00080473	0.00048235	0.00041100	0.00856206	0.00295615
Industrial-Excess & VacantLa	IU & IX	0.77	0.00017846	0.00021290	0.00030236	0.00011449	0.00019471	0.00012391	0.00031572	0.00022581	0.00056331	0.00033764	0.00028770	0.00599344	0.00206931
Industrial - New Construction	JT	1.1	0.00025494	0.00030415	0.00043195	0.00016355	0.00027816	0.00017701	0.00045102	0.00032258	0.00080473	0.00048235	0.00041100	0.00856206	
Industrial PIL-Excess/Vac.	IK,IJ	0.77	0.00017846	0.00021290	0.00030236	0.00011449	0.00019471	0.00012391	0.00031572	0.00022581	0.00056331	0.00033764	0.00028770	0.00599344	
Industrial-Farmland	I1	0.275	0.00006373	0.00007604	0.00010799	0.00004089	0.00006954	0.00004425	0.00011276	0.00008065	0.00020118	0.00012059	0.00010275	0.00214051	
Pipelines	PT	0.7	0.00016223	0.00019355	0.00027488	0.00010408	0.00017701	0.00011264	0.00028702	0.00020528	0.00051210	0.00030695	0.00026154	0.00544858	

THE CORPORATION OF THE MUNICIPALITY OF HURON EAST
SCHEDULE "C" TO BY-LAW 28 - 2014
GENERAL SRA

	RES/FARM RT	MULTI-RES MT	FARMLAND FT/R1	MANAGED FORESTS TT	MANAGED FOREST PIL	COMM.OCC. **COMM. PIL FULL CT,CF,CG,CH	COMM.EX. LAND CU	COMM.VAC. **COMM.PIL VAC/LAND CX,CZ	COMM. FARMLAND C1	IND.-FULL ** IND.-PIL LRG,FULL IT,ID,IH	IND.EXC LAND IU	INC.VAC. ** IND.PIL EX/VAC IX,IK,IJ	IND. FARMLAND I1	PIPELINES PT
RATIO	**1**	**1.1**	**0.25**	**0.25**	**1**	**1.1**	**0.77**	**0.77**	**0.275**	**1.1**	**0.77**	**0.77**	**0.275**	**0.7**
WARD														
BRUSSELS														
Policing	0.00147881	0.00162669	0.00036970	0.00036970	0.00147881	0.00162669	0.00113868	0.00113868	0.00040667	0.00162669	0.00113868	0.00113868	0.00040667	0.00103517
Waste Management	0.00048728	0.00053601	0.00012182	0.00012182	0.00048728	0.00053601	0.00037521	0.00037521	0.00013400	0.00053601	0.00037521	0.00037521	0.00013400	0.00034110
Street Lighting	0.00030455	0.00033501	0.00007614	0.00007614	0.00030455	0.00033501	0.00023450	0.00023450	0.00008375	0.00033501	0.00023450	0.00023450	0.00008375	0.00021319
TOTAL BRUSSELS	0.00227064	0.00249771	0.00056766	0.00056766	0.00227064	0.00249771	0.00174839	0.00174839	0.00062442	0.00249771	0.00174839	0.00174839	0.00062442	0.00158946
SEAFORTH														
Policing	0.00190383	0.00209421	0.00047596	0.00047596	0.00190383	0.00209421	0.00146595	0.00146595	0.00052355	0.00209421	0.00146595	0.00146595	0.00052355	0.00133268
Waste Management	0.00036647	0.00040312	0.00009162	0.00009162	0.00036647	0.00040312	0.00028218	0.00028218	0.00010078	0.00040312	0.00028218	0.00028218	0.00010078	0.00025653
Street Lighting	0.00025371	0.00027908	0.00006343	0.00006343	0.00025371	0.00027908	0.00019536	0.00019536	0.00006977	0.00027908	0.00019536	0.00019536	0.00006977	0.00017760
TOTAL SEAFORTH	0.00252401	0.00277641	0.00063101	0.00063101	0.00252401	0.00277641	0.00194349	0.00194349	0.00069410	0.00277641	0.00194349	0.00194349	0.00069410	0.00176681
GREY														
Policing	0.00081279	0.00089407	0.00020320	0.00020320	0.00081279	0.00089407	0.00062585	0.00062585	0.00022352	0.00089407	0.00062585	0.00062585	0.00022352	0.00056895
Waste Management	0.00033512	0.00036864	0.00008378	0.00008378	0.00033512	0.00036864	0.00025805	0.00025805	0.00009216	0.00036864	0.00025805	0.00025805	0.00009216	0.00023459
TOTAL GREY	0.00114791	0.00126271	0.00028698	0.00028698	0.00114791	0.00126271	0.00088390	0.00088390	0.00031568	0.00126271	0.00088390	0.00088390	0.00031568	0.00080354
MCKILLOP														
Policing	0.00063065	0.00069371	0.00015766	0.00015766	0.00063065	0.00069371	0.00048560	0.00048560	0.00017343	0.00069371	0.00048560	0.00048560	0.00017343	0.00044145
Waste Management	0.00033512	0.00036864	0.00008378	0.00008378	0.00033512	0.00036864	0.00025805	0.00025805	0.00009216	0.00036864	0.00025805	0.00025805	0.00009216	0.00023459
TOTAL MCKILLOP	0.00096577	0.00106235	0.00024144	0.00024144	0.00096577	0.00106235	0.00074365	0.00074365	0.00026559	0.00106235	0.00074365	0.00074365	0.00026559	0.00067604
TUCKERSMITH														
Policing	0.00101043	0.00111147	0.00025261	0.00025261	0.00101043	0.00111147	0.00077803	0.00077803	0.00027787	0.00111147	0.00077803	0.00077803	0.00027787	0.00070730
Waste Management	0.00027217	0.00029939	0.00006804	0.00006804	0.00027217	0.00029939	0.00020957	0.00020957	0.00007485	0.00029939	0.00020957	0.00020957	0.00007485	0.00019052
TOTAL TUCKERSMITH	0.00128260	0.00141086	0.00032065	0.00032065	0.00128260	0.00141086	0.00098760	0.00098760	0.00035272	0.00141086	0.00098760	0.00098760	0.00035272	0.00089782

** PIL included