

**THE CORPORATION
OF THE
MUNICIPALITY OF HURON EAST
BY-LAW NO. 31-2015**

Being a by-law to provide 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, S.O. 2001, c.25, 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, c.25, as amended, on all rateable property in the local municipality;

AND WHEREAS Section 317 (1) of the Municipal Act, S.O. 2001, c.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;

AND WHEREAS Section 312(2) of the Municipal Act, S.O. 2001, c.25, 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, 311 and 312 of the Municipal Act, S.O. 2001, c.25, as amended, by By-law 2015-17 established a county tax levy and tax ratios for 2015;

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 75/15, established education tax rates for 2015;

AND WHEREAS the Municipality of Huron East, under the provisions of Section 326 of the Municipal Act, S.O. 2001, c.25, as amended, 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, S.O. 2001, c.25, 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. 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 2015 assessment:
 - (a) 50% of the 2014 tax rate as applied for municipal and school purposes as levied in the year 2014.
 - 1.2 The subsequent levy for the year 2015 to be made under the Municipal Act, shall be reduced by the amount to be raised by the levy imposed by paragraph 1.1 of this By-Law.
 - (a) Tax rates as per Schedule "A", "B", and "C" attached hereto shall be levied and charged in 2015.
2. For the purposes of calculating the taxes to be levied under the provisions of paragraph 1.1, the 50% tax rate calculation shall include amounts collected as special rate areas.

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3. Provisions of this By-Law apply in the event that assessment is added for the year 2014 to the collector's roll after the date this By-Law is passed and a levy shall be imposed and collected.
4. The interim tax levy imposed by this By-Law shall be paid in two installments due on the following dates:
 - 4.1 50% thereof on the 31st day of March 2015
 - 4.2 50% thereof on the 30th day of June 2015
5. The subsequent tax levy imposed by this By-Law shall be paid in two equal installments due on the following dates:
 - 5.1 September 30th, 2015
 - 5.2 November 30th, 2015
6. The provisions of s.317 of the Municipal Act, S.O. 2001, c.25, as amended, apply to this By-Law with necessary modifications.
7. 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.
8. Payments on accounts will be applied to interest outstanding with the balance being applied to the taxes outstanding.
9. 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.
10. 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, S.O. 2001, c.25, as amended;
11. 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
 - Libro Credit Union, Clinton
12. 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.
13. 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.
14. 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.
15. 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 19th day of May 2015.

READ a third time and finally passed this 19th day of May 2015.

Bernie MacLellan, Mayor

Brad Knight, CAO/Clerk

The Corporation Of The Municipality Of Huron East

Tax Rate Consolidation by Ward - Appendix 2

Schedule 'A' To By-Law 31 - 2015

General Tax Rates

Tax Class	Code	Rate	Municipal	County	Education	Total
Residential	RT	1	0.00333130	0.00506232	0.00195000	0.01034362
Multi-Residential	MT	1.1	0.00366443	0.00556855	0.00195000	0.01118298
Farmlands	FT,R1	0.25	0.00083282	0.00126558	0.00048750	0.00258590
Managed Forests	TT	0.25	0.00083282	0.00126558	0.00048750	0.00258590
Managed Forests-PIL		1	0.00333130	0.00506232	0.00195000	0.01034362
Commercial Occupied	CT	1.1	0.00366443	0.00556855	0.01023614	0.01946912
Commercial PIL-Full	CF,CG,CH	1.1	0.00366443	0.00556855	0.01023614	0.01946912
Commercial Excess Land	CU	0.77	0.00256510	0.00389799	0.00716530	0.01362839
Commercial-Vacant Land	CX	0.77	0.00256510	0.00389799	0.00716530	0.01362839
Commercial PIL-Vacant Land	CZ	0.77	0.00256510	0.00389799	0.00716530	0.01362839
Commercial New Construction	XT	1.1	0.00366443	0.00556855	0.01023614	0.01946912
Industrial-Full, Large Full	IT,LT	1.1	0.00366443	0.00556855	0.01190000	0.02113298
Industrial PIL-Full	IT,ID,IH	1.1	0.00366443	0.00556855	0.01190000	0.02113298
Industrial-Excess & Vacant Land	IU & IX	0.77	0.00256510	0.00389799	0.00833000	0.01479309
Industrial - New Construction	JT	1.1	0.00366443	0.00556855	0.01190000	0.02113298
Industrial PIL-Excess/Vacant	IK,IJ	0.77	0.00256510	0.00389799	0.00833000	0.01479309
Industrial-Farmland	I1	0.275	0.00091611	0.00139214	0.00053625	0.00284450
Pipelines	PT	0.7	0.00233191	0.00354363	0.00426925	0.01014479

Special Rate Areas (Entire Wards - See Schedule "C")

Brussels	Seaforth	Grey	McKillop	Tuckersmith
0.00268826	0.00281343	0.00130176	0.00106061	0.00150850
0.00295709	0.00309478	0.00143194	0.00116667	0.00165934
0.00067206	0.00070336	0.00032543	0.00026515	0.00037712
0.00067206	0.00070336	0.00032543	0.00026515	0.00037712
0.00268826	0.00281343	0.00130176	0.00106061	0.00150850
0.00295709	0.00309478	0.00143194	0.00116667	0.00165934
0.00295709	0.00309478	0.00143194	0.00116667	0.00165934
0.00206996	0.00216635	0.00100235	0.00081667	0.00116154
0.00206996	0.00216635	0.00100235	0.00081667	0.00116154
0.00206996	0.00216635	0.00100235	0.00081667	0.00116154
0.00295709	0.00309478	0.00143194	0.00116667	0.00165934
0.00295709	0.00309478	0.00143194	0.00116667	0.00165934
0.00206996	0.00216635	0.00100235	0.00081667	0.00116154
0.00295709	0.00309478	0.00143194	0.00116667	0.00165934
0.00206996	0.00216635	0.00100235	0.00081667	0.00116154
0.00073927	0.00077370	0.00035798	0.00029167	0.00041484
0.00188178	0.00196940	0.00091123	0.00074243	0.00105595

Tax Class	Code	Rate
Residential	RT	1
Multi-Residential	MT	1.1
Farmlands	FT,R1	0.25
Managed Forests	TT	0.25
Managed Forests-PIL		1
Commercial Occupied	CT	1.1
Commercial PIL-Full	CF,CG,CH	1.1
Commercial Excess Land	CU	0.77
Commercial-Vacant Land	CX	0.77
Commercial PIL-Vacant Land	CZ	0.77
Commercial New Construction	XT	1.1
Industrial-Full, Large Full	IT,LT	1.1
Industrial PIL-Full	IT,ID,IH	1.1
Industrial-Excess & Vacant Land	IU & IX	0.77
Industrial - New Construction	JT	1.1
Industrial PIL-Excess/Vacant	IK,IJ	0.77
Industrial-Farmland	I1	0.275
Pipelines	PT	0.7

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

0.01303188	0.01315705	0.01164538	0.01140423	0.01185212
0.01414007	0.01427776	0.01261492	0.01234965	0.01284232
0.00325796	0.00328926	0.00291133	0.00285105	0.00296302
0.00325796	0.00328926	0.00291133	0.00285105	0.00296302
0.01303188	0.01315705	0.01164538	0.01140423	0.01185212
0.02242621	0.02256390	0.02090106	0.02063579	0.02112846
0.02242621	0.02256390	0.02090106	0.02063579	0.02112846
0.01569835	0.01579474	0.01463074	0.01444506	0.01478993
0.01569835	0.01579474	0.01463074	0.01444506	0.01478993
0.01569835	0.01579474	0.01463074	0.01444506	0.01478993
0.02242621	0.02256390	0.02090106	0.02063579	0.02112846
0.02409007	0.02422776	0.02256492	0.02229965	0.02279232
0.02409007	0.02422776	0.02256492	0.02229965	0.02279232
0.01686305	0.01695944	0.01579544	0.01560976	0.01595463
0.02409007	0.02422776	0.02256492	0.02229965	0.02279232
0.01686305	0.01695944	0.01579544	0.01560976	0.01595463
0.00358377	0.00361820	0.00320248	0.00313617	0.00325934
0.01202657	0.01211419	0.01105602	0.01088722	0.01120074

**THE CORPORATION OF THE MUNICIPALITY OF HURON EAST
SCHEDULE "B" TO BY-LAW 31 - 2015
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	VANAISTRA LIGHTS	VANAISTRA SEWERS	SEAFORTH BIA
Residential	RT	1	0.00044538	0.00276500	0.00076083	0.00028190	0.00047990	0.00031316	0.00078701	0.00057230	0.00138008	0.00084563	0.00073091	0.00000000	
Multi-Residential	MT	1.1	0.00048992	0.00304150	0.00083692	0.00031009	0.00052789	0.00034448	0.00086571	0.00062953	0.00151809	0.00093020	0.00080400	0.00830519	
Farmlands	FT,R1	0.25	0.00011135	0.00069125	0.00019021	0.00007048	0.00011998	0.00007829	0.00019675	0.00014308	0.00034502	0.00021141	0.00018273	0.00188754	
Managed Forests	TT	0.25	0.00011135	0.00069125	0.00019021	0.00007048	0.00011998	0.00007829	0.00019675	0.00014308	0.00034502	0.00021141	0.00018273	0.00188754	
Managed Forests-PIL		1	0.00044538	0.00276500	0.00076083	0.00028190	0.00047990	0.00031316	0.00078701	0.00057230	0.00138008	0.00084563	0.00073091	0.00755017	
Commercial Occupied	CT	1.1	0.00048992	0.00304150	0.00083692	0.00031009	0.00052789	0.00034448	0.00086571	0.00062953	0.00151809	0.00093020	0.00080400	0.00830519	0.00296960
Commercial PIL-Full	CF,CG,CH	1.1	0.00048992	0.00304150	0.00083692	0.00031009	0.00052789	0.00034448	0.00086571	0.00062953	0.00151809	0.00093020	0.00080400	0.00830519	0.00296960
Commercial Excess Land	CU	0.77	0.00034294	0.00212905	0.00058584	0.00021706	0.00036952	0.00024113	0.00060600	0.00044067	0.00106266	0.00065114	0.00056280	0.00581363	0.00207872
Commercial-Vacant Land	CX	0.77	0.00034294	0.00212905	0.00058584	0.00021706	0.00036952	0.00024113	0.00060600	0.00044067	0.00106266	0.00065114	0.00056280	0.00581363	0.00207872
Commercial PIL-Vacant L	CZ	0.77	0.00034294	0.00212905	0.00058584	0.00021706	0.00036952	0.00024113	0.00060600	0.00044067	0.00106266	0.00065114	0.00056280	0.00581363	0.00207872
Commercial New Constructio	CI	1.1	0.00048992	0.00304150	0.00083692	0.00031009	0.00052789	0.00034448	0.00086571	0.00062953	0.00151809	0.00093020	0.00080400	0.00830519	
Industrial-Full, Large Full	IT,LT	1.1	0.00048992	0.00304150	0.00083692	0.00031009	0.00052789	0.00034448	0.00086571	0.00062953	0.00151809	0.00093020	0.00080400	0.00830519	0.00296960
Industrial PIL-Full	IT,ID,IH	1.1	0.00048992	0.00304150	0.00083692	0.00031009	0.00052789	0.00034448	0.00086571	0.00062953	0.00151809	0.00093020	0.00080400	0.00830519	0.00296960
Industrial-Excess & VacantLa	IU & IX	0.77	0.00034294	0.00212905	0.00058584	0.00021706	0.00036952	0.00024113	0.00060600	0.00044067	0.00106266	0.00065114	0.00056280	0.00581363	0.00207872
Industrial - New Construction	JT	1.1	0.00048992	0.00304150	0.00083692	0.00031009	0.00052789	0.00034448	0.00086571	0.00062953	0.00151809	0.00093020	0.00080400	0.00581363	
Industrial PIL-Excess/Vac.	IK,IJ	0.77	0.00034294	0.00212905	0.00058584	0.00021706	0.00036952	0.00024113	0.00060600	0.00044067	0.00106266	0.00065114	0.00056280	0.00581363	
Industrial-Farmland	I1	0.275	0.00012248	0.00076038	0.00020923	0.00007752	0.00013197	0.00008612	0.00021643	0.00015738	0.00037952	0.00023255	0.00020100	0.00207630	
Pipelines	PT	0.7	0.00031177	0.00193550	0.00053258	0.00019733	0.00033593	0.00021921	0.00055091	0.00040061	0.00096605	0.00059194	0.00051164	0.00528512	

THE CORPORATION OF THE MUNICIPALITY OF HURON EAST
 SCHEDULE "C" TO BY-LAW 31 - 2015
 GENERAL SRA

RATIO	RES/FARM		MULTI-RES		FARMLAND		MANAGED FORESTS		MANAGED FOREST PIL		COMM.OCC.	COMM.VAC.	IND.-FULL	INC.VAC.	PIPELINES
	RT	MT	FT/R1	TT			**COMM. PIL	COMM.EX.	**COMM.PIL	COMM.	** IND.-PIL	IND.EXC	** IND.PIL	IND.	
	1	1.1	0.25	0.25	1	1.1	CT,CF,CG,CH	CU	CX,CZ	C1	IT,ID,IH	IU	IX,IK,IJ	I1	
	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	0.00191986	0.00211185	0.00047996	0.00047996	0.00191986	0.00211185	0.00147829	0.00147829	0.00052796	0.00211185	0.00147829	0.00147829	0.00052796	0.00134390	
Waste Management	0.00047286	0.00052015	0.00011822	0.00011822	0.00047286	0.00052015	0.00036410	0.00036410	0.00013004	0.00052015	0.00036410	0.00036410	0.00013004	0.00033100	
Street Lighting	<u>0.00029554</u>	<u>0.00032509</u>	<u>0.00007388</u>	<u>0.00007388</u>	<u>0.00029554</u>	<u>0.00032509</u>	<u>0.00022757</u>	<u>0.00022757</u>	<u>0.00008127</u>	<u>0.00032509</u>	<u>0.00022757</u>	<u>0.00022757</u>	<u>0.00008127</u>	<u>0.00020688</u>	
TOTAL BRUSSELS	0.00268826	0.00295709	0.00067206	0.00067206	0.00268826	0.00295709	0.00206996	0.00206996	0.00073927	0.00295709	0.00206996	0.00206996	0.00073927	0.00188178	
SEAFORTH															
Policing	0.00182792	0.00201071	0.00045698	0.00045698	0.00182792	0.00201071	0.00140750	0.00140750	0.00050268	0.00201071	0.00140750	0.00140750	0.00050268	0.00127954	
Waste Management	0.00035588	0.00039147	0.00008897	0.00008897	0.00035588	0.00039147	0.00027403	0.00027403	0.00009787	0.00039147	0.00027403	0.00027403	0.00009787	0.00024912	
Street Lighting	<u>0.00062963</u>	<u>0.00069260</u>	<u>0.00015741</u>	<u>0.00015741</u>	<u>0.00062963</u>	<u>0.00069260</u>	<u>0.00048482</u>	<u>0.00048482</u>	<u>0.00017315</u>	<u>0.00069260</u>	<u>0.00048482</u>	<u>0.00048482</u>	<u>0.00017315</u>	<u>0.00044074</u>	
TOTAL SEAFORTH	0.00281343	0.00309478	0.00070336	0.00070336	0.00281343	0.00309478	0.00216635	0.00216635	0.00077370	0.00309478	0.00216635	0.00216635	0.00077370	0.00196940	
GREY															
Policing	0.00101638	0.00111802	0.00025409	0.00025409	0.00101638	0.00111802	0.00078261	0.00078261	0.00027950	0.00111802	0.00078261	0.00078261	0.00027950	0.00071146	
Waste Management	<u>0.00028538</u>	<u>0.00031392</u>	<u>0.00007134</u>	<u>0.00007134</u>	<u>0.00028538</u>	<u>0.00031392</u>	<u>0.00021974</u>	<u>0.00021974</u>	<u>0.00007848</u>	<u>0.00031392</u>	<u>0.00021974</u>	<u>0.00021974</u>	<u>0.00007848</u>	<u>0.00019977</u>	
TOTAL GREY	0.00130176	0.00143194	0.00032543	0.00032543	0.00130176	0.00143194	0.00100235	0.00100235	0.00035798	0.00143194	0.00100235	0.00100235	0.00035798	0.00091123	
MCKILLOP															
Policing	0.00077523	0.00085275	0.00019381	0.00019381	0.00077523	0.00085275	0.00059693	0.00059693	0.00021319	0.00085275	0.00059693	0.00059693	0.00021319	0.00054266	
Waste Management	<u>0.00028538</u>	<u>0.00031392</u>	<u>0.00007134</u>	<u>0.00007134</u>	<u>0.00028538</u>	<u>0.00031392</u>	<u>0.00021974</u>	<u>0.00021974</u>	<u>0.00007848</u>	<u>0.00031392</u>	<u>0.00021974</u>	<u>0.00021974</u>	<u>0.00007848</u>	<u>0.00019977</u>	
TOTAL MCKILLOP	0.00106061	0.00116667	0.00026515	0.00026515	0.00106061	0.00116667	0.00081667	0.00081667	0.00029167	0.00116667	0.00081667	0.00081667	0.00029167	0.00074243	
TUCKERSMITH															
Policing	0.00128581	0.00141439	0.00032145	0.00032145	0.00128581	0.00141439	0.00099007	0.00099007	0.00035360	0.00141439	0.00099007	0.00099007	0.00035360	0.00090007	
Waste Management	<u>0.00022269</u>	<u>0.00024495</u>	<u>0.00005567</u>	<u>0.00005567</u>	<u>0.00022269</u>	<u>0.00024495</u>	<u>0.00017147</u>	<u>0.00017147</u>	<u>0.00006124</u>	<u>0.00024495</u>	<u>0.00017147</u>	<u>0.00017147</u>	<u>0.00006124</u>	<u>0.00015588</u>	
TOTAL TUCKERSMITH	0.00150850	0.00165934	0.00037712	0.00037712	0.00150850	0.00165934	0.00116154	0.00116154	0.00041484	0.00165934	0.00116154	0.00116154	0.00041484	0.00105595	

** PIL included