

**The Corporation
of The
Municipality of Huron East
By-law No. 038 for 2024**

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, 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, R.S.O., 2001, c.25, as amended, on all rateable property in the local municipality;

And Whereas Section 317 (1) of the Municipal Act, R.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, R.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, R.S.O., 2001, c.25, as amended has by By-law 2024-016 established a county tax levy and tax ratios for 2024;

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 11/22, established education tax rates for 2024;

And Whereas the Municipality of Huron East, under the provisions of Section 326 of the Municipal Act, R.S.O., 2001, c.25, as amended, has by By-law 35-2023 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, 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:

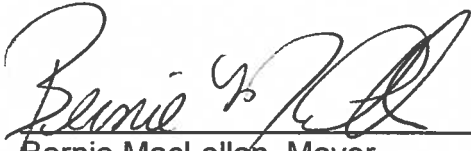
1. The amounts levied shall be as follows:

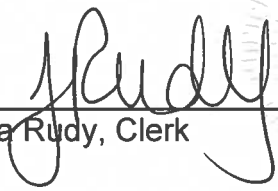
- 1.1 For all property classes there shall be imposed and collected an interim levy calculated on the 2024 assessment:
 - (a) 50% of the 2023 tax rate as applied for municipal and school purposes as levied in the year 2024.
- 1.2 The subsequent levy for the year 2024 to be made under the Municipal Act, 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", and "B and attached hereto shall be levied and charged in 2024.

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.
3. Provisions of this By-law apply in the event that assessment is added for the year 2023 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 equal installments due on the following dates:
 - 4.1 March 31st, 2024
 - 4.2 June 30th, 2024
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, 2024
 - 5.2 November 30th, 2024
6. The provisions of Section 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 Collector may send a tax bill to the taxpayer electronically if the taxpayer has chosen to receive the tax bill in that manner under Section 343 (6.1) of the Municipal Act, R.S.O., 2001.
11. 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.
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 16th day of April 2024.

Read a third time and finally passed this 16th day of April 2024.


Bernie MacLellan, Mayor


Jessica Rudy, Clerk

The Corporation of the Municipality of Huron East

Tax Rate Consolidation

Shedule 'A" to By-Law 38-2024

Property Class (RTC)		Huron East Tax Rates	County Tax Rates	Education Tax Rates	Total Tax Rate All Purposes
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Taxable

R - Residential	RT	0.00754982	0.00523593	0.001530000	0.014315750
M - Multi-Residential	MT	0.00830480	0.00575952	0.001530000	0.015594320
C - Commercial - Taxable Full	CT	0.00830480	0.00575952	0.008800000	0.022864320
C - Commercial - Taxable Full - Shared PIL	CH	0.00830480	0.00575952	0.009800000	0.023864320
C - Commercial - Taxable - Excess Land	CU	0.00830480	0.00575952	0.008800000	0.022864320
C - Commercial - Taxable - Vacant Land	CX	0.00830480	0.00575952	0.008800000	0.022864320
C - Commercial - Small Scale on Farm Business 1	C7	0.00207620	0.00143988	0.002200000	0.005716080
C - Commercial - Small Scale on Farm Business 2	C0	0.00207620	0.00143988	0.002200000	0.005716080
I - Industrial - Taxable Full	IT	0.00830480	0.00575952	0.008800000	0.022864320
I - Industrial - Taxable Full - Shared PIL	IH	0.00830480	0.00575952	0.009800000	0.023864320
I - Industrial - Taxable - Excess Land	IU	0.00830480	0.00575952	0.008800000	0.022864320
I - Industrial - Taxable - Vacant Land	IX	0.00830480	0.00575952	0.008800000	0.022864320
I - Industrial - Taxable - Excess Land - Shared PIL	IK	0.00830480	0.00575952	0.009800000	0.023864320
I - Industrial - Taxable - Vacant Land - Shared PIL	IJ	0.00830480	0.00575952	0.009800000	0.023864320
I - Industrial - Small Scale on Farm Business 1	I7	0.00207620	0.00143988	0.002200000	0.005716080
I - Industrial - Taxable - Farmland Awaiting Development Phase 1	I1	0.00188746	0.00130898	0.000382500	0.003578940
P - Pipeline	PT	0.00528487	0.00366515	0.004587160	0.013537180
F - Farmland	FT	0.00188746	0.00130898	0.000382500	0.003578940
T - Managed Forest	TT	0.00188746	0.00130898	0.000382500	0.003578940
C - Commercial - PIL Full	CF	0.00830480	0.00575952	0.009800000	0.023864320
C - Commercial - PIL General	CG	0.00830480	0.00575952	0.000000000	0.014064320
C - Commercial - PIL General - Vacant Land	CZ	0.00830480	0.00575952	0.000000000	0.014064320
H - Landfill - PIL Full	HF	0.00830480	0.00575952	0.006779160	0.020843480

**THE CORPORATION OF THE MUNICIPALITY OF HURON EAST
SCHEDULE "B" TO BY-LAW 38-2024
SPECIAL AREA RATES**

TAX CLASS	CODE	RATE	BRIDGES¹ LIGHTS	VANASTRA² SEWERS	SEAFORTH³ BIA
Residential	RT	1	0.15819443	0.00704076	
Multi-Residential	MT	1.1	0.17401387	0.00774484	
Farmlands	FT,R1	0.25	0.03954861	0.00176019	
Managed Forests	TT	0.25	0.03954861	0.00176019	
Managed Forests-PIL		0.25	0.03954861	0.00176019	
Commercial Occupied	CT	1.1	0.17401387	0.00774484	0.00326084
Commercial PIL-Full	CF,CG,CH	1.1	0.17401387	0.00774484	0.00326084
Commercial Excess Land	CU	1.1	0.17401387	0.00774484	0.00326084
Commercial-Vacant Land	CX	1.1	0.17401387	0.00774484	0.00326084
Commercial PIL-Vacant L	CZ	1.1	0.17401387	0.00774484	0.00326084
Commercial - Small Scale on Farm	C7 & X7	0.275	0.04350347	0.00193621	
Commercial New Construction	XT	1.1	0.17401387	0.00774484	
Landfill PIL - Full	HF	1.1	0.17401387	0.00774484	
Industrial-Full, Large Full	IT,LT	1.1	0.17401387	0.00774484	0.00326084
Industrial PIL-Full	IP,ID,IH	1.1	0.17401387	0.00774484	0.00326084
Industrial-Excess & Vacant Land	IU & IX	1.1	0.17401387	0.00774484	0.00326084
Industrial - Small Scale on Farm	I7 & J7	0.275	0.04350347	0.00193621	
Industrial - New Construction	JT	1.1	0.17401387	0.00774484	
Industrial PIL-Excess/Vac.	IK,IJ	1.1	0.17401387	0.00774484	
Industrial-Farmland	I1	0.25	0.03954861	0.00176019	
Pipelines	PT	0.7	0.11073610	0.00492853	

NOTES:

¹Bridges is a plan of condominium, and as such streetlight costs will continue to be an additional levy to properties in that area.

²Certain properties located in Vanastra pay sewer fees as part of the levy.

³Properties within the area covered by the Seaforth BIA are responsible for additional tax to fund BIA activities.