



The Corporation Of The Municipality Of South Huron

By-Law #32-2017

Being a By-Law to provide for the adoption of the 2017 tax rates and to further provide for penalty and interest in default of payment thereof

Whereas Section 312 of the *Municipal Act*, S.O.2001, c.25 as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a By-Law to levy 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 Assessment Roll made in 2016 and upon which the 2017 taxes are to be levied has been received by the Municipality of South Huron; 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, has by By-Law 2017-020 established tax ratios and a county tax levy for 2017; 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 132/17, established tax rates; and

Whereas Section 312 (4) of the *Municipal Act*, S.O., 2001, c.25 as amended provides that sums required to be levied by taxation for special local municipality levies are to be levied by separate tax rates on all of part of the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas Section 326 of the *Municipal Act*, S.O., 2001, c.25 as amended, authorizes that a municipality may designate the area of a municipality in which residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality; and

Whereas Section 398 of the *Municipal Act*, S.O. 2001, c.25 as amended, provides that fees and charges imposed by the municipality, upper-tier municipality or local board may be added to the tax roll and collected in the same manner as municipal taxes; and

Whereas it is necessary and expedient to levy on the whole rateable property according to the last revised assessment roll of the Municipality of South Huron for General, County and Education purposes of the said Municipality of South Huron for the current year as set out in the 2017 Budget;

Now therefore be it resolved that the Council of the Corporation of the Municipality of South Huron enacts as follows:

1. That the assessment contained in the assessment roll of the Municipality of South Huron compiled during the year 2016 and returned December 13, 2016 is hereby adopted and confirmed as the assessment on which the taxes for the year 2017 shall be levied.
2. That the tax rates as per Schedule "A" attached hereto shall form an integral part of this By-Law and be levied and charged in 2017.
3. That the taxes shall become due and payable on the 1st day of September 2017, but may be paid in two installments, approximately one half on the 15th day of September 2017 and the balance on the 15th day of November 2017.
4. That there shall be imposed a penalty for non-payment of taxes on the first day following the due date in the amount of 1 1/4% of the amount due and unpaid, and an additional penalty of 1 1/4% shall be added on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the taxes are levied.
5. That the Tax Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom notice is required to be given.
6. That taxes may be paid at the following banks with the municipality accepting no liability for service or collection charges:

Bank of Montreal, Exeter and Grand Bend
 Royal Bank of Canada, Exeter
 Toronto-Dominion Bank, Grand Bend
 Canadian Imperial Bank of Commerce, Exeter
 Libro Credit Union, Exeter
 Scotiabank, Exeter

7. That nothing in this By-Law shall prevent the Tax 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.

8. That the Tax Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 4 of this By-Law in respect of non-payment or late payment of any taxes or any installment of taxes.
9. That this By-Law will come into force and effect upon final passing.

Read a first and second time this 5th day of June, 2017.

Read a third and final time this 5th day of June, 2017.

Maureen Cole, Mayor

Genevieve Scharback, Clerk