

*Request for Decision United Townships of Head, Clara & Maria Council*

| Type of Decision                 |                       |                  |  |    |                 |                      |      |  |        |
|----------------------------------|-----------------------|------------------|--|----|-----------------|----------------------|------|--|--------|
| Meeting Date                     | Friday, June 12, 2015 |                  |  |    | Report Date     | Friday, June 3, 2015 |      |  |        |
| Decision Required                | X                     | Yes              |  | No | Priority        | X                    | High |  | Low    |
| Direction                        | X                     | Information Only |  |    | Type of Meeting | X                    | Open |  | Closed |
| #12/06/15/1001 – Taxation By-Law |                       |                  |  |    |                 |                      |      |  |        |

**Subject:**

Information on the 2015 tax rates for Council adoption.

**RECOMMENDATION:**

That Council pass the by-law setting rates and penalties for 2015 allowing staff to print and distribute tax bills and to collect taxes.

**BACKGROUND/EXECUTIVE SUMMARY:**

Sections from the by-law.

- **THAT** every property owner in the Municipality of the Corporation of the United Townships of Head, Clara & Maria shall be taxed according to the following tax rates and that such taxes shall become due and payable as follows:

**Residential 2015**

|           | Residential |             | Multi-Residential | Pipelines  | Farm       | Managed Forests |
|-----------|-------------|-------------|-------------------|------------|------------|-----------------|
|           | Occupied    | FAD Phase 1 | Occupied          | Occupied   | Occupied   | Occupied        |
| Education | 0.00195000  | 0.00068250  | 0.00195000        | 0.01171969 | 0.00048750 | 0.00048750      |
| HCM       | 0.00249668  | 0.00087384  | 0.00485255        | 0.00332758 | 0.00062417 | 0.00062417      |
| County    | 0.00341663  | 0.00119582  | 0.00664056        | 0.00455368 | 0.00085416 | 0.00085416      |
| Totals    | 0.00786331  | 0.00275216  | 0.01344311        | 0.01960095 | 0.00196583 | 0.00196583      |

**Commercial 2015**

|           | Occupied   | Excess Land | Vacant Land | FAD Phase 1 | New Construction |
|-----------|------------|-------------|-------------|-------------|------------------|
| Education | 0.01401982 | 0.00981387  | 0.00981387  | 0.00068250  | 0.01190000       |

|               |            |            |            |            |            |
|---------------|------------|------------|------------|------------|------------|
| <b>HCM</b>    | 0.00453073 | 0.00317151 | 0.00317151 | 0.00087384 | 0.00453073 |
| <b>County</b> | 0.00620016 | 0.00434011 | 0.00434011 | 0.00119582 | 0.00620016 |
| <b>Totals</b> | 0.02475071 | 0.01732549 | 0.01732549 | 0.00275216 | 0.02475071 |

#### Industrial 2015

#### Large Industrial 2015

|                  | <b>Occupied</b> | <b>Excess Land</b> | <b>Vacant Land</b> | <b>New Construction</b> | <b>Occupied</b> | <b>Excess Land</b> |
|------------------|-----------------|--------------------|--------------------|-------------------------|-----------------|--------------------|
| <b>Education</b> | 0.01530000      | 0.00994500         | 0.00994500         | 0.01190000              | 0.01530000      | 0.00994500         |
| <b>HCM</b>       | 0.00730369      | 0.00474740         | 0.00474740         | 0.00730369              | 0.00911187      | 0.00592272         |
| <b>County</b>    | 0.00999486      | 0.00649666         | 0.00649666         | 0.00999486              | 0.01246930      | 0.00810504         |
| <b>Totals</b>    | 0.03259855      | 0.02118906         | 0.02118906         | 0.03259855              | 0.03688117      | 0.02397276         |

- **THAT** 50% of 2014 tax rates for all classes of property are due March 31<sup>st</sup> 2015 as per by-law 2015 - 04.
- **THAT** the balance owing is to be split into 2 payments due July 31, 2015 and October 31, 2015.
- **THAT** a penalty of 1.25% per month be payable on all overdue current taxes, calculated on the first day of the month;
- **THAT** interest at 1.25% to be added on all tax arrears monthly on the first day of each month.
- **THAT** this By-Law is deemed to come into force and take effect on the 1<sup>st</sup> day of January 2015.

### **Options/Discussion:**

Self Explanatory. Without this by-law we will not be able to collect taxes. The rates listed are as per the County ratios and provide the municipality with the funds required to meet budgeted expenditures.

### **Financial Considerations/Budget Impact:**

### **Others Consulted:**

Noella Lebreton, Treasurer; County of Renfrew Tax Rate by-law; Municipal Act.

Approved and Recommended by the Clerk

Melinda Reith,  
Municipal Clerk