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

Type of Decision									
Meeting	Friday, May 12, 2017			Report	Tuesday, May 9, 2017				
Date					Date				
Decision	х	Yes		No	Priority	x	Lliah		Low
Required	^	res		NO		^	High		LOW
Direction	v	X Information Only			Type of	х	Open		Closed
	^				Meeting	^			
#12/05/17/1001 – Taxation By-Law									
$\pi 12/05/17/1001 - 1axation Dy-Law$									

### Subject:

Information on the 2017 tax rates for Council adoption.

### **RECOMMENDATION:**

That Council pass the by-law setting rates and penalties for 2017 allowing staff to print and distribute tax bills and to collect taxes.

**WHEREAS** By-Law 2017-07 is a by-law to provide for the adoption of the 2017 tax rates and establishing penalty and interest on overdue taxes and has been presented to Council for review;

**THEREFORE BE IT RESOLVED THAT** By-Law 2017-07 be read a 1st time short and passed this 12<sup>th</sup> day of May 2017.

# **BACKGROUND/EXECUTIVE SUMMARY:**

Sections from the by-law.

#### 2017 Residential Tax Rates

	Resi	dential	Multi- residential	Pipelines	Farm/Managed Forests	
	Occupied	FAD Phase I	Occupied	Occupied	Occupied	
Education	0.00179000	0.00062650	0.00179000	0.01140000	0.00044750	
Low er General	0.00256106	0.00089637	0.00497768	0.00341338	0.00064027	
Renfrew County	0.00358971	0.00125640	0.00697697	0.00478437	0.00089743	
Total	0.00794077	0.00277927	0.01374465	0.01959775	0.00198520	

### 2017 Commercial Tax Rates

		Landfills NEW			
	Occupied	Excess Land	Vacant Land	FAD Phase I	Occupied
Education	0.01362616	0.00953831	0.00953831	0.00062650	0.01321628
Low er General	0.00464756	0.00325329	0.00325329	0.00089637	0.00464756
Renfrew County	0.00651425	0.00455998	0.00455998	0.00125640	0.00651425
Total	0.02478797	0.01735158	0.01735158	0.00277927	0.02437809

#### 2017 Industrial Tax Rates

		Industrial	Large Industrial			
	Occupied	Excess Land	Vacant Land	Occupied	Excess Land	
Education	0.01390000	0.00903500	0.00903500	0.01390000	0.00903500	
Lower General	0.00742311	0.00482502	0.00482502	0.00926086	0.00601956	
Renfrew County	0.01025332	0.00666466	0.00666466	0.01279174	0.00831463	
Total	0.03157643	0.02052468	0.02052468	0.03595260	0.02336919	

- THAT 50% of 2016 tax rates for all classes of property are due March 31st as per by-law 2016 - 02.
- **THAT** the balance owing is to be split into 2 payments due July 31, 2017 and October 31, 2017.
- **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 1st day of January 2017.

### **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 Melínda Reíth

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