



**THE CORPORATION OF THE UNITED TOWNSHIPS OF
HEAD, CLARA & MARIA
BY-LAW NUMBER 2018 - 15**

BEING a By-Law to provide for the adoption of the 2018 tax rates and establishing penalty and interest on overdue taxes.

WHEREAS the Municipal Act S.O. 2001, c.25 and amendments, section 312 (2) states that: for the purposes of raising the general local municipal levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on assessment in each property class in the local municipality rateable for local municipality purposes;

AND WHEREAS the Municipal Act S.O. 2001, c. 25, section 342 (1)(a) states that a local municipality may pass by-laws providing for, the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

AND WHEREAS the Municipal Act S.O. 2001, c.25, section 345 (1) states that a local municipality may, in accordance with this section, pass by-laws to impose late payment charges for the non-payment of taxes or any instalments by the due date;

AND WHEREAS the Municipal Act S.O. 2001, c.25, section 345 (2) states that a percentage charge, not to exceed 1.25 percent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the 1st day of default or such later date as the by-law specifies;

AND WHEREAS interest may not start to accrue before the first day of default.

AND WHEREAS the County of Renfrew (upper tier) has passed By-Law No. 51-18 to set tax ratios for County purposes and Lower-tier purposes for the year 2018 and By-Law No. 53-18 to set tax rate reductions for prescribed property subclasses for County purposes and for lower-tier purposes for the year 2018, By-Law No. 52-18 to adopt optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential property Classes, and By-Law 54-18 to establish the 2018 Tax Rates for County of Renfrew purposes.

NOW THEREFORE the Council of the United Townships of Head, Clara & Maria does hereby enact:

- **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:

2018 Residential Tax Rates

	Residential		Multi-residential	Pipelines	Farm	Managed Forests
	Occupied	FAD Phase I	Occupied	Occupied	Occupied	Occupied
Tax Ratios	1.000000		1.943600	1.332800	0.250000	0.250000
Education- New Construction						
Head, Clara & Maria Township, 4798						
Education	0.00170000	0.00059500	0.00170000	0.01090000	0.00042500	0.00042500
Upper General	0.00351731	0.00123106	0.00683624	0.00468787	0.00087933	0.00087933
Lower General	0.00247867	0.00086753	0.00481754	0.00330357	0.00061967	0.00061967
Total	0.00769598	0.00269359	0.01335378	0.01889144	0.00192400	0.00192400

2018 Commercial Tax Rates

	Commercial				Landfills
	Occupied	Excess Land	Vacant Land	FAD Phase I	Occupied
Tax Ratios	1.814700				1.534659
Education- New Constructio	0.01090000	0.00763000	0.00763000	0.00059500	
Head, Clara & Maria Township, 4798					
Education	0.01340000	0.00938000	0.00938000	0.00059500	0.01093561
Upper General	0.00638286	0.00446800	0.00446800	0.00123106	0.00539787
Lower General	0.00449804	0.00314863	0.00314863	0.00086753	0.00380391
Total	0.02428090	0.01699663	0.01699663	0.00269359	0.02013739

2018 Industrial Tax Rates

	Industrial			Large Industrial	
	Occupied	Excess Land	Vacant Land	Occupied	Excess Land
Tax Ratios	2.881930			3.595412	
Education- New Constructio	0.01090000	0.00708500	0.00708500	0.01090000	0.00708500
Head, Clara & Maria Township, 4798					
Education	0.01340000	0.00871000	0.00871000	0.01340000	0.00871000
Upper General	0.01013664	0.00658882	0.00658882	0.01264618	0.00822002
Lower General	0.00714335	0.00464318	0.00464318	0.00891184	0.00579270
Total	0.03067999	0.01994200	0.01994200	0.03495802	0.02272272

- **THAT** 50% of 2017 tax rates for all classes of property are due March 31st as per by-law 2018-01.
- **THAT** the balance owing is to be split into 2 payments due July 31, 2018 and October 31, 2018.
- **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 2018.

READ a 1st time short and passed this 20th day of June 2018.

BOB REID, MAYOR

MELINDA REITH, CLERK