



**THE CORPORATION OF THE UNITED TOWNSHIPS OF
HEAD, CLARA & MARIA
BY-LAW NUMBER 2019-19**

BEING a By-Law to provide for the adoption of the 2019 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. 26-19 to set tax ratios for County purposes and Lower-tier purposes for the year 2019, By-Law No. 27-19 to adopt optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential property Classes, By-Law No. 28-19 to set tax rate reductions for prescribed property subclasses for County purposes and for lower-tier purposes for the year 2018, and By-Law 30-19 to establish the 2019 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:

2019 Residential Tax Rates

	Residential		New Multi-residential	Multi-residential	Pipelines	Farm	Managed Forests
	Occupied	FAD Phase I	Occupied	Occupied	Occupied	Occupied	Occupied
Tax Ratios	1.000000		1.000000	1.943600	1.332800	0.250000	0.250000
Education- New Construction							
Head, Clara & Maria Township, 4798							
Education	0.00161000	0.00056350	0.00161000	0.00161000	0.01030000	0.00040250	0.00040250
Upper General	0.00354670	0.00124135	0.00354670	0.00689337	0.00472704	0.00088668	0.00088668
Lower General	0.00239715	0.00083900	0.00239715	0.00465910	0.00319492	0.00059929	0.00059929
Total	0.00755385	0.00264385	0.00755385	0.01316247	0.01822196	0.00188847	0.00188847

2019 Commercial Tax Rates

	Commercial				Landfills
	Occupied	Excess Land	Vacant Land	FAD Phase I	Occupied
Tax Ratios	1.814700				1.336724
Education- New Construction	0.01030000	0.01030000	0.01030000	0.00056350	
Head, Clara & Maria Township, 4798					
Education	0.01290000	0.01290000	0.01290000	0.00056350	0.01030000
Upper General	0.00643620	0.00643620	0.00643620	0.00124135	0.00474096
Lower General	0.00435011	0.00435011	0.00435011	0.00083900	0.00320433
Total	0.02368631	0.02368631	0.02368631	0.00264385	0.01824529

2019 Industrial Tax Rates

	Industrial			Large Industrial	
	Occupied	Excess Land	Vacant Land	Occupied	Excess Land
Tax Ratios	2.865692			3.575154	
Education- New Construction	0.01030000	0.01030000	0.01030000	0.01030000	0.01030000
Head, Clara & Maria Township, 4798					
Education	0.01290000	0.01290000	0.01290000	0.01290000	0.01290000
Upper General	0.01016375	0.01016375	0.01016375	0.01268000	0.01268000
Lower General	0.00686949	0.00686949	0.00686949	0.00857018	0.00857018
Total	0.02993324	0.02993324	0.02993324	0.03415018	0.03415018

- **THAT** 50% of 2019 tax rates for all classes of property are due February 28th as per by-law 2018-29;
- **THAT** the balance owing is to be split into 2 payments due July 31, 2019 and October 31, 2019;
- **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.

READ a first and second time this 6th day of June 2019.

READ a third time and passed this day of June 2019.

D. Grills
MAYOR

M. M. M. M. M.
CLERK