

**THE CORPORATION
OF THE
MUNICIPALITY OF HURON EAST
BY-LAW NO. 35-2017**

Being a by-law for the purposes of levying and collecting rates for various purposes and to provide for the payment of taxes and to provide for penalty and interest.

WHEREAS Section 312 (1) of the Municipal Act, R.S.O., 2001 as amended defines a "general local municipality levy" to mean the amount the local municipality decided to raise in its budget for the year under section 290 of the Municipal Act, R.S.O., 2001 as amended, on all rateable property in the local municipality.

AND WHEREAS Section 312(2) of the Municipal Act, R.S.O., 2001 as amended provides that a local municipality shall, each year, pass a by-law levying 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 County of Huron, under the provisions of Section 308, 311 and 312 of the Municipal Act, R.S.O., 2001 as amended has by By-law 2017-020 established a county tax levy and tax ratios 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 education tax rates for 2017.

AND WHEREAS the Municipality of Huron East, under the provisions of Section 326 of the Municipal Act, R.S.O., 2001 has by By-law 38-2003 identified and prescribed special service areas for levying a special local municipal levy.

AND WHEREAS Section 342 and 345 of the Municipal Act, R.S.O., 2001 as amended, provides that a municipality may establish due dates, places where taxes may be paid and penalty rates for non-payment of taxes.

NOW THEREFORE the Council of the Corporation of the Municipality of Huron East enacts as follows:

1. That tax rates as per Schedule "A", "B" and "C" attached hereto shall be levied and charged in 2017.
2. Property taxes for individual properties shall be reduced by the amount collected on the interim tax billing pursuant to By-Law 13-2017 of the Corporation of the Municipality of Huron East. The final tax billing shall be due in two equal installments, being September 29th, 2017 and November 30th, 2017.
3. A penalty of one-and-one-quarter percent (1.25%) per month shall be added to each installment on the first day of default and on the first day of each month thereafter until the arrears of taxes are paid in full.
4. Payments on accounts will be applied to interest outstanding with the balance being applied to the taxes outstanding.
5. The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable.
6. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the information required to be entered in the Collector's roll under Section 340 of the Municipal Act R.S.O. 2001.

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7. All taxes levied under this By-Law shall be payable into the hands of the Collector in accordance with the provisions of this By-Law. Taxes may be paid at the following locations with the municipality accepting no liability for service or collection charges:

Municipal Office, 72 Main Street, Seaforth
C.I.B.C., Seaforth, Brussels, Listowel
T-D Canada Trust, Seaforth
Libro Credit Union, Clinton, Exeter, Listowel

8. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 3 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
9. Nothing in this by-law shall prevent the 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.
10. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
11. By-Law 13-2017 is hereby repealed.
12. This By-law shall come into force and take effect on the day of the final passing thereof.

READ a first and second time this 18th day of April 2017.

READ a third time and finally passed this 18th day of April 2017.

Bernie MacLellan, Mayor

Brad Knight, CAO/Clerk

The Corporation Of The Municipality Of Huron East

Tax Rate Consolidation by Ward - Appendix 2

Schedule 'A' To By-Law 35-2017

General Tax Rates

Tax Class	Code	Rate	Municipal	County	Education	Total
Residential	RT	1	0.00374431	0.00495408	0.00179000	0.01048839
Multi-Residential	MT	1.1	0.00411875	0.00544949	0.00179000	0.01135824
Farmlands	FT,R1	0.25	0.00093608	0.00123852	0.00044750	0.00262210
Managed Forests	TT	0.25	0.00093608	0.00123852	0.00044750	0.00262210
Managed Forests-PIL		0.25	0.00093608	0.00123852	0.00044750	0.00262210
Commercial Occupied	CT	1.1	0.00411875	0.00544949	0.01071388	0.02028212
Commercial PIL-Full	CF,CG,CH	1.1	0.00411875	0.00544949	0.01071388	0.02028212
Commercial Excess Land	CU	0.77	0.00288312	0.00381465	0.00749972	0.01419749
Commercial-Vacant Land	CX	0.77	0.00288312	0.00381465	0.00749972	0.01419749
Commercial PIL-Vacant Land	CZ	0.77	0.00288312	0.00381465	0.00749972	0.01419749
Commercial New Construction	XT	1.1	0.00411875	0.00544949	0.01071388	0.02028212
Industrial-Full, Large Full	IT,LT	1.1	0.00411875	0.00544949	0.01140000	0.02096824
Industrial PIL-Full	IP,ID,IH	1.1	0.00411875	0.00544949	0.01140000	0.02096824
Industrial-Excess & Vacant Land	IU & IX	0.77	0.00288312	0.00381465	0.00798000	0.01467777
Industrial - New Construction	JT	1.1	0.00411875	0.00544949	0.01140000	0.02096824
Industrial PIL-Excess/Vacant	IK,IJ	0.77	0.00288312	0.00381465	0.00798000	0.01467777
Industrial-Farmland	I1	0.25	0.00093608	0.00123852	0.00044750	0.00262210
Pipelines	PT	0.7	0.00262102	0.00346786	0.00456993	0.01065881

Special Rate Areas (Entire Wards - See Schedule "C")

Brussels	Seaforth	Grey	McKillop	Tuckersmith
0.00374401	0.00318344	0.00123097	0.00087017	0.00156072
0.00411841	0.00350179	0.00135406	0.00095718	0.00171679
0.00093600	0.00079586	0.00030774	0.00021754	0.00039019
0.00093600	0.00079586	0.00030774	0.00021754	0.00039019
0.00093600	0.00079586	0.00030774	0.00021754	0.00039019
0.00411841	0.00350179	0.00135406	0.00095718	0.00171679
0.00411841	0.00350179	0.00135406	0.00095718	0.00171679
0.00288288	0.00245125	0.00094785	0.00067003	0.00120175
0.00288288	0.00245125	0.00094785	0.00067003	0.00120175
0.00288288	0.00245125	0.00094785	0.00067003	0.00120175
0.00411841	0.00350179	0.00135406	0.00095718	0.00171679
0.00411841	0.00350179	0.00135406	0.00095718	0.00171679
0.00288288	0.00245125	0.00094785	0.00067003	0.00120175
0.00411841	0.00350179	0.00135406	0.00095718	0.00171679
0.00288289	0.00245125	0.00094785	0.00067003	0.00120175
0.00093600	0.00079586	0.00030774	0.00021754	0.00039019
0.00262081	0.00222842	0.00086168	0.00060912	0.00109251

Tax Class	Code	Rate
Residential	RT	1
Multi-Residential	MT	1.1
Farmlands	FT,R1	0.25
Managed Forests	TT	0.25
Managed Forests-PIL		0.25
Commercial Occupied	CT	1.1
Commercial PIL-Full	CF,CG,CH	1.1
Commercial Excess Land	CU	0.77
Commercial-Vacant Land	CX	0.77
Commercial PIL-Vacant Land	CZ	0.77
Commercial New Construction	XT	1.1
Industrial-Full, Large Full	IT,LT	1.1
Industrial PIL-Full	IP,ID,IH	1.1
Industrial-Excess & Vacant Land	IU & IX	0.77
Industrial - New Construction	JT	1.1
Industrial PIL-Excess/Vacant	IK,IJ	0.77
Industrial-Farmland	I1	0.25
Pipelines	PT	0.7

Combined General County & Education/Special Rate Area Tax Rates by Ward

0.01423240	0.01367183	0.01171936	0.01135856	0.01204911
0.01547665	0.01486003	0.01271230	0.01231542	0.01307503
0.00355810	0.00341796	0.00292984	0.00283964	0.00301229
0.00355810	0.00341796	0.00292984	0.00283964	0.00301229
0.00355810	0.00341796	0.00292984	0.00283964	0.00301229
0.02440053	0.02378391	0.02163618	0.02123930	0.02199891
0.02440053	0.02378391	0.02163618	0.02123930	0.02199891
0.01708037	0.01664874	0.01514534	0.01486752	0.01539924
0.01708037	0.01664874	0.01514534	0.01486752	0.01539924
0.01708037	0.01664874	0.01514534	0.01486752	0.01539924
0.02440053	0.02378391	0.02163618	0.02123930	0.02199891
0.02508665	0.02447003	0.02232230	0.02192542	0.02268503
0.02508665	0.02447003	0.02232230	0.02192542	0.02268503
0.01756065	0.01712902	0.01562562	0.01534780	0.01587952
0.02508665	0.02447003	0.02232230	0.02192542	0.02268503
0.01756066	0.01712902	0.01562562	0.01534780	0.01587952
0.00355810	0.00341796	0.00292984	0.00283964	0.00301229
0.01327962	0.01288723	0.01152049	0.01126793	0.01175132

**THE CORPORATION OF THE MUNICIPALITY OF HURON EAST
SCHEDULE "B" TO BY-LAW 35-2017
SPECIAL AREA RATES - URBAN AREAS**

TAX CLASS	CODE	RATE	BRUCEFIELD LIGHTS	CRANBROOK LIGHTS	DUBLIN LIGHTS	EGMONDVILLE LIGHTS	BRIDGES LIGHTS	ETHEL LIGHTS	HARPURHEY LIGHTS	KIPPEN LIGHTS	MOLESWORTH LIGHTS	ST. COLUMBAN LIGHTS	WALTON LIGHTS	VANA STRA LIGHTS	VANA STRA SEWERS	SEAFORTH BIA
Residential	RT	1	0.00021452	0.00042430	0.00073136	0.00014452	0.00048073	0.00032944	0.00025910	0.00037946	0.00031856	0.00052217	0.00036985	0.00029138	0.00718545	
Multi-Residential	MT	1.1	0.00023597	0.00046673	0.00080450	0.00015897	0.00052880	0.00036238	0.00028501	0.00041741	0.00035042	0.00057439	0.00040684	0.00032052	0.00790400	
Farmlands	FT,R1	0.25	0.00005363	0.00010608	0.00018284	0.00003613	0.00012018	0.00008236	0.00006478	0.00009487	0.00007964	0.00013054	0.00009246	0.00007285	0.00179636	
Managed Forests	TT	0.25	0.00005363	0.00010608	0.00018284	0.00003613	0.00012018	0.00008236	0.00006478	0.00009487	0.00007964	0.00013054	0.00009246	0.00007285	0.00179636	
Managed Forests-PIL		0.25	0.00005363	0.00010608	0.00018284	0.00003613	0.00012018	0.00008236	0.00006478	0.00009487	0.00007964	0.00013054	0.00009246	0.00007285	0.00179636	
Commercial Occupied	CT	1.1	0.00023597	0.00046673	0.00080450	0.00015897	0.00052880	0.00036238	0.00028501	0.00041741	0.00035042	0.00057439	0.00040684	0.00032052	0.00790400	0.00320920
Commercial PIL-Full	CF,CG,CH	1.1	0.00023597	0.00046673	0.00080450	0.00015897	0.00052880	0.00036238	0.00028501	0.00041741	0.00035042	0.00057439	0.00040684	0.00032052	0.00790400	0.00320920
Commercial Excess Land	CU	0.77	0.00016518	0.00032671	0.00056315	0.00011128	0.00037016	0.00025367	0.00019951	0.00029218	0.00024529	0.00040207	0.00028478	0.00022436	0.00553280	0.00224644
Commercial-Vacant Land	CX	0.77	0.00016518	0.00032671	0.00056315	0.00011128	0.00037016	0.00025367	0.00019951	0.00029218	0.00024529	0.00040207	0.00028478	0.00022436	0.00553280	0.00224644
Commercial PIL-Vacant L	CZ	0.77	0.00016518	0.00032671	0.00056315	0.00011128	0.00037016	0.00025367	0.00019951	0.00029218	0.00024529	0.00040207	0.00028478	0.00022436	0.00553280	0.00224644
Commercial New Constructio	XT	1.1	0.00023597	0.00046673	0.00080450	0.00015897	0.00052880	0.00036238	0.00028501	0.00041741	0.00035042	0.00057439	0.00040684	0.00032052	0.00790400	
Industrial-Full, Large Full	IT,LT	1.1	0.00023597	0.00046673	0.00080450	0.00015897	0.00052880	0.00036238	0.00028501	0.00041741	0.00035042	0.00057439	0.00040684	0.00032052	0.00790400	0.00320920
Industrial PIL-Full	IP,ID,IH	1.1	0.00023597	0.00046673	0.00080450	0.00015897	0.00052880	0.00036238	0.00028501	0.00041741	0.00035042	0.00057439	0.00040684	0.00032052	0.00790400	0.00320920
Industrial-Excess & VacantLa	IU & IX	0.77	0.00016518	0.00032671	0.00056315	0.00011128	0.00037016	0.00025367	0.00019951	0.00029218	0.00024529	0.00040207	0.00028478	0.00022436	0.00553280	0.00224644
Industrial - New Construction	JT	1.1	0.00023597	0.00046673	0.00080450	0.00015897	0.00052880	0.00036238	0.00028501	0.00041741	0.00035042	0.00057439	0.00040684	0.00032052	0.00790400	
Industrial PIL-Excess/Vac.	IK,IJ	0.77	0.00016518	0.00032671	0.00056315	0.00011128	0.00037016	0.00025367	0.00019951	0.00029218	0.00024529	0.00040207	0.00028478	0.00022436	0.00553280	
Industrial-Farmland	I1	0.25	0.00005363	0.00010608	0.00018284	0.00003613	0.00012018	0.00008236	0.00006478	0.00009487	0.00007964	0.00013054	0.00009246	0.00007285	0.00179636	
Pipelines	PT	0.7	0.00015016	0.00029701	0.00051195	0.00010116	0.00033651	0.00023061	0.00018137	0.00026562	0.00022299	0.00036552	0.00025890	0.00020397	0.00502982	

THE CORPORATION OF THE MUNICIPALITY OF HURON EAST
 SCHEDULE "C" TO BY-LAW 35-2017
 GENERAL SRA

RATIO	RES/FARM	MULTI-RES	FARMLAND	MANAGED	MANAGED	COMM.OCC.	COMM.VAC.	IND.-FULL	INC.VAC.	IND.	PIPELINES			
	RT	MT	FT/R1	FORESTS	FOREST PIL	**COMM. PIL	COMM.EX.	** COMM.PIL	COMM.	** IND.-PIL	IND.EXC	** IND.PIL	IND.	PIPELINES
	1	1.1	0.25	0.25	0.25	CT,CF,CG,CH	LAND	VAC/LAND	FARMLAND	LRG,FULL	LAND	EX/VAC	FARMLAND	PT
	1	1.1	0.25	0.25	0.25	1.1	0.77	0.77	0.25	1.1	0.77	0.77	0.25	0.7
WARD														
BRUSSELS														
Policing	0.00245224	0.00269746	0.00061306	0.00061306	0.00061306	0.00269746	0.00188822	0.00188822	0.00061306	0.00269746	0.00188822	0.00188822	0.00061306	0.00171657
Waste Management	0.00070460	0.00077506	0.00017615	0.00017615	0.00017615	0.00077506	0.00054254	0.00054254	0.00017615	0.00077506	0.00054254	0.00054254	0.00017615	0.00049322
Street Lighting	<u>0.00058717</u>	<u>0.00064589</u>	<u>0.00014679</u>	<u>0.00014679</u>	<u>0.00014679</u>	<u>0.00064589</u>	<u>0.00045212</u>	<u>0.00045212</u>	<u>0.00014679</u>	<u>0.00064589</u>	<u>0.00045212</u>	<u>0.00045212</u>	<u>0.00014679</u>	<u>0.00041102</u>
TOTAL BRUSSELS	0.00374401	0.00411841	0.00093600	0.00093600	0.00093600	0.00411841	0.00288288	0.00288288	0.00093600	0.00411841	0.00288288	0.00288288	0.00093600	0.00262081
SEAFORTH														
Policing	0.00235525	0.00259078	0.00058881	0.00058881	0.00058881	0.00259078	0.00181354	0.00181354	0.00058881	0.00259078	0.00181354	0.00181354	0.00058881	0.00164868
Waste Management	0.00040074	0.00044081	0.00010019	0.00010019	0.00010019	0.00044081	0.00030857	0.00030857	0.00010019	0.00044081	0.00030857	0.00030857	0.00010019	0.00028052
Street Lighting	<u>0.00042745</u>	<u>0.00047020</u>	<u>0.00010686</u>	<u>0.00010686</u>	<u>0.00010686</u>	<u>0.00047020</u>	<u>0.00032914</u>	<u>0.00032914</u>	<u>0.00010686</u>	<u>0.00047020</u>	<u>0.00032914</u>	<u>0.00032914</u>	<u>0.00010686</u>	<u>0.00029922</u>
TOTAL SEAFORTH	0.00318344	0.00350179	0.00079586	0.00079586	0.00079586	0.00350179	0.00245125	0.00245125	0.00079586	0.00350179	0.00245125	0.00245125	0.00079586	0.00222842
GREY														
Policing	0.00100113	0.00110124	0.00025028	0.00025028	0.00025028	0.00110124	0.00077087	0.00077087	0.00025028	0.00110124	0.00077087	0.00077087	0.00025028	0.00070079
Waste Management	<u>0.00022984</u>	<u>0.00025282</u>	<u>0.00005746</u>	<u>0.00005746</u>	<u>0.00005746</u>	<u>0.00025282</u>	<u>0.00017698</u>	<u>0.00017698</u>	<u>0.00005746</u>	<u>0.00025282</u>	<u>0.00017698</u>	<u>0.00017698</u>	<u>0.00005746</u>	<u>0.00016089</u>
TOTAL GREY	0.00123097	0.00135406	0.00030774	0.00030774	0.00030774	0.00135406	0.00094785	0.00094785	0.00030774	0.00135406	0.00094785	0.00094785	0.00030774	0.00086168
MCKILLOP														
Policing	0.00064033	0.00070436	0.00016008	0.00016008	0.00016008	0.00070436	0.00049305	0.00049305	0.00016008	0.00070436	0.00049305	0.00049305	0.00016008	0.00044823
Waste Management	<u>0.00022984</u>	<u>0.00025282</u>	<u>0.00005746</u>	<u>0.00005746</u>	<u>0.00005746</u>	<u>0.00025282</u>	<u>0.00017698</u>	<u>0.00017698</u>	<u>0.00005746</u>	<u>0.00025282</u>	<u>0.00017698</u>	<u>0.00017698</u>	<u>0.00005746</u>	<u>0.00016089</u>
TOTAL MCKILLOP	0.00087017	0.00095718	0.00021754	0.00021754	0.00021754	0.00095718	0.00067003	0.00067003	0.00021754	0.00095718	0.00067003	0.00067003	0.00021754	0.00060912
TUCKERSMITH														
Policing	0.00136998	0.00150698	0.00034250	0.00034250	0.00034250	0.00150698	0.00105488	0.00105488	0.00034250	0.00150698	0.00105488	0.00105488	0.00034250	0.00095899
Waste Management	<u>0.00019074</u>	<u>0.00020981</u>	<u>0.00004769</u>	<u>0.00004769</u>	<u>0.00004769</u>	<u>0.00020981</u>	<u>0.00014687</u>	<u>0.00014687</u>	<u>0.00004769</u>	<u>0.00020981</u>	<u>0.00014687</u>	<u>0.00014687</u>	<u>0.00004769</u>	<u>0.00013352</u>
TOTAL TUCKERSMITH	0.00156072	0.00171679	0.00039019	0.00039019	0.00039019	0.00171679	0.00120175	0.00120175	0.00039019	0.00171679	0.00120175	0.00120175	0.00039019	0.00109251

** PIL included