



## **The Corporation Of The Municipality Of South Huron**

### **By-Law # 38 - 2019**

#### **Being a By-Law to provide for the adoption of the 2019 tax rates and to further provide for penalty and interest in default of payment thereof**

Whereas Section 312 of the *Municipal Act, S.O.2001, c.25* as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a By-Law to levy 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 Assessment Roll made in 2018 and upon which the 2019 taxes are to be levied has been received by the Municipality of South Huron; and

Whereas the County of Huron, under the provisions of Section 308, 311 and 312 of the *Municipal Act, S.O., 2001, c.25* as amended, has by By-Law 2019-029 established tax ratios and a county tax levy for 2019; 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 224/09, established tax rates; and

Whereas Section 312 (4) of the *Municipal Act, S.O., 2001, c.25* as amended provides that sums required to be levied by taxation for special local municipality levies are to be levied by separate tax rates on all or part of the assessment in each property class in the local municipality rateable for local municipality purposes; and

Whereas Section 326 of the *Municipal Act, S.O., 2001, c.25* as amended, authorizes that a municipality may designate the area of a municipality in which residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality; and

Whereas Section 398 of the *Municipal Act, S.O. 2001, c.25* as amended, provides that fees and charges imposed by the municipality, upper-tier municipality or local board may be added to the tax roll and collected in the same manner as municipal taxes; and

Whereas it is necessary and expedient to levy on the whole rateable property according to the last revised assessment roll of the Municipality of South Huron for General, County and Education purposes of the said Municipality of South Huron for the current year as set out in the 2019 Budget;

Now therefore be it resolved that the Council of the Corporation of the Municipality of South Huron enacts as follows:

1. That the assessment contained in the assessment roll of the Municipality of South Huron compiled during the year 2018 and returned December 11, 2018 is hereby adopted and confirmed as the assessment on which the taxes for the year 2019 shall be levied.
2. That the tax rates as per Schedule "A" attached hereto shall form an integral part of this By-Law and be levied and charged in 2019.
3. That the taxes shall become due and payable on the 1st day of September 2019, but may be paid in two installments, approximately one half on the 15th day of September 2019 and the balance on the 15th day of November 2019.
4. That there shall be imposed a penalty for non-payment of taxes on the first day following the due date in the amount of 1 1/4% of the amount due and unpaid, and an additional penalty of 1 1/4% shall be added on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the taxes are levied.
5. That the Tax Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom notice is required to be given.
6. That taxes may be paid at the following banks with the municipality accepting no liability for service or collection charges:  
  

Bank of Montreal, Exeter and Grand Bend  
Royal Bank of Canada, Exeter  
Toronto-Dominion Bank, Grand Bend  
Canadian Imperial Bank of Commerce, Exeter  
Libro Credit Union, Exeter  
Scotiabank, Exeter
7. That nothing in this By-Law shall prevent the Tax 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.

8. That the Tax Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Section 4 of this By-Law in respect of non-payment or late payment of any taxes or any installment of taxes.
9. That this By-Law will come into force and effect upon final passing.

Read a first and second time this 6th day of May, 2019.

Read a third and final time this 6th day of May, 2019.

  
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George Finch, Mayor

  
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Rebekah Msuya-Collison, Clerk

**Municipality of South Huron**  
**Schedule "A" to By-Law # 38-2019**

TAXABLE	COUNTY TAX RATE	EDUCATION TAX RATE	MUNICIPAL WARD 1 & 3	MUNICIPAL WARD 2	CENTRALIA STREET-LIGHTING	CREDITON STREET-LIGHTING	DASHWOOD STREET-LIGHTING	EXETER STREET-LIGHTING	HURON PARK STREET-LIGHTING	HURON PARK SEWER
CJ Commercial Taxable: Vacant Land, Shared PIL	0.00357459	0.00718615	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
CT Commercial Taxable: Full	0.00510656	0.01026593	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
CU Commercial Taxable: Excess Land	0.00357459	0.00872604	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
CX Commercial Taxable: Vacant Land	0.00357459	0.00872604	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
FT Farmlands Taxable: Full	0.00116058	0.00040250	0.00142581	0.00169204	0.00005236	0.00004706	0.00008668	0.00008525	0.00006454	0.00737095
IH Industrial Taxable: Full, Shared PIL	0.00510656	0.01030000	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
IJ Industrial Taxable: Vacant Land Shared PIL	0.00357459	0.00721000	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
IT Industrial Taxable: Full	0.00510656	0.01030000	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
IU Industrial Taxable: Excess Land	0.00357459	0.00875500	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
IX Industrial Taxable: Vacant Land	0.00357459	0.00875500	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
I1 Industrial Taxable: Farmland 1	0.00116058	0.00040250	0.00142581	0.00169204	0.00005236	0.00004706	0.00008668	0.00008525	0.00006454	0.00737095
JT Industrial (New Construction) Taxable: Full	0.00510656	0.01030000	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
LT Large Industrial Taxable: Full	0.00510656	0.01030000	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
LU Large Industrial Taxable: Excess Land	0.00357459	0.00875500	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
MT Multi-Residential Taxable: Full	0.00510656	0.00161000	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
PT Pipeline Taxable: Full	0.00324963	0.00465760	0.00399226	0.00473772	0.00014662	0.00013177	0.00024269	0.00023870	0.00018072	0.02063866
RD Residential/Farm Taxable: Education Only	0.00000000	0.00161000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000	0.00000000
RH Residential/Farm Taxable: Shared PIL	0.00464232	0.00161000	0.00570323	0.00676817	0.00020945	0.00018824	0.00034670	0.00034100	0.00025817	0.02948379
RT Residential/Farm Taxable: Full	0.00464232	0.00161000	0.00570323	0.00676817	0.00020945	0.00018824	0.00034670	0.00034100	0.00025817	0.02948379
R1 Residential/Farm Taxable: Farmland 1	0.00116058	0.00040250	0.00142581	0.00169204	0.00005236	0.00004706	0.00008668	0.00008525	0.00006454	0.00737095
ST Shopping Centre Taxable: Full	0.00510656	0.01026593	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
SU Shopping Centre Taxable: Excess Land	0.00357459	0.00872604	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
TT Managed Forest Taxable: Full	0.00116058	0.00040250	0.00142581	0.00169204	0.00005236	0.00004706	0.00008668	0.00008525	0.00006454	0.00737095
XT Commercial (New Construction) Taxable: Full	0.00510656	0.01026593	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
XU Commercial (New Construction) Taxable: Exces:	0.00357459	0.00872604	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
<b>PAYMENT IN LIEU (PIL)</b>										
CF Commercial Payment-In-Lieu: Full	0.00510656	0.01026593	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
CG Commercial Payment-In-Lieu: General	0.00510656	0.01026593	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
CP Commercial Payment-In-Lieu: Full Tenant of Pr	0.00510656	0.01026593	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
CY Commercial Payment-In-Lieu: Full Vacant Land	0.00357459	0.00872604	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
CZ Commercial Payment-In-Lieu: General Vac Lan	0.00357459	0.00872604	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
HF Landfill Payment in Lieu: Full	0.00510656	0.00748605	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
IP Industrial Payment-In-Lieu: Full Tenant of Prov	0.00510656	0.01030000	0.00627355	0.00744499	0.00023040	0.00020706	0.00038137	0.00037510	0.00028399	0.03243217
IZ Industrial Payment-In-Lieu: General Vac Land	0.00357459	0.00875500	0.00439149	0.00521149	0.00016128	0.00014494	0.00026696	0.00026257	0.00019879	0.02270252
RG Residential/Farm Payment-In-Lieu: General	0.00464232	0.00161000	0.00570323	0.00676817	0.00020945	0.00018824	0.00034670	0.00034100	0.00025817	0.02948379
RP Residential/Farm PIL: Full, Tenant of Prov	0.00464232	0.00161000	0.00570323	0.00676817	0.00020945	0.00018824	0.00034670	0.00034100	0.00025817	0.02948379