

**CORPORATION OF THE
TOWNSHIP OF HORTON**

BY-LAW 2013-29

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE ESTIMATES FOR SUMS REQUIRED FOR THE YEAR 2013, ADOPTION OF THE 2013 TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2013.

WHEREAS Section 290 of the Municipal Act, 2001, provides that the Council of a local municipality shall in each year prepare and adopt estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year; amounts required for any Board, Commission or other body, and;

WHEREAS Section 291(1) of the Municipal Act, 2001, provides that before a budget can be adopted or amended, under Section 290, the municipality shall give public notice of its intention to adopt or amend the budget at a council meeting specified in the notice.

WHEREAS Section 312(2) of the Municipal Act, 2001, provides that the Council of a local municipality shall adopt estimates for the year, pass a by-law to levy a separate tax rate on the assessment of each property class for local municipal purposes.

WHEREAS Section 307(2) of the Municipal Act, 2001, requires tax rates to be established in the same proportion to tax ratios per By-Law No.31-13 as adopted by Renfrew County Council on the 24th day of April, 2013.

WHEREAS reductions in certain tax rates for prescribed classes or subclasses of property are to be applied as per Renfrew County By-Law No.32-13 as adopted by Renfrew County Council on the 24th day of April, 2013.

WHEREAS Section 343(4), of the Municipal Act, 2001, provides that a local municipality may pass a by-law providing for the billing of a property class separately from the other classes.

WHEREAS Section 345(1), of the Municipal Act, 2001, provides that a local municipality may pass a by-law to impose late payment charges for the non-payment of taxes or any instalment by the due date.

NOW THEREFORE the Council of the Township of Horton hereby enacts as follows:

1. **THAT** the municipality has published public notice of its' intent to adopt 2013 budget estimates in the local newspaper.
2. **THAT** Council adopt a sum of One Million Seven Hundred Nineteen Thousand Three Hundred Seventy Eight Dollars (\$1,719,378) as the estimate of the 2013 general municipal levy.
3. **THAT** a tax rate of 0.00518377 is hereby imposed and levied on the whole of the assessment for real property in the Residential/Farm class identified as "RT" according to the last revised assessment roll.
4. **THAT** a tax rate of 0.00129594 is hereby imposed and levied on the whole of the assessment for real property in the Farmland class identified as "FT" according to the last revised assessment roll.
5. **THAT** a tax rate of 0.00129594 is hereby imposed and levied on the whole of the assessment for real property in the Managed Forest class identified as "TT" according to the last revised assessment roll.
6. **THAT** a tax rate of 0.01007517 is hereby imposed and levied on the whole of the assessment for real property in the Multi-Residential class identified as "MT" according to the last revised assessment roll.

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7. **THAT** a tax rate of 0.00940698 is hereby imposed and levied on the whole of the assessment for real property in the Commercial class identified as "CT" according to the last revised assessment roll.
8. **THAT** a tax rate of 0.00658489 is hereby imposed and levied on the whole of the assessment for real property in the Commercial Vacant Unit/Excess Land and Vacant Land classes identified as "CU" according to the last revised assessment roll.
9. **THAT** a tax rate of 0.01479614 is hereby imposed and levied on the whole of the assessment for real property in the Industrial class identified as "IT" according to the last revised assessment roll.
10. **THAT** a tax rate of 0.00961749 is hereby imposed and levied on the whole of the assessment for real property in the Industrial Vacant Unit/Excess Land and Vacant Land classes identified as "IT" according to the last revised assessment roll.
11. **THAT** a tax rate of 0.00690893 is hereby imposed and levied on the whole of the assessment for real property in the Pipeline classes identified as "PT" according to the last revised assessment roll.
12. **THAT** the tax rates to be levied for the County of Renfrew for upper tier purposes be applied against the whole of the assessment for rateable property as per Renfrew County By-Law 34-13 as adopted by Renfrew County Council on the 24th day April, 2013.
13. **THAT** the tax rates to be levied for School Board purposes be applied against the whole of the assessment for rateable property as per O.Reg. 445/12 made under the Education Act.
14. **THAT** every owner shall be taxed according to the tax rates in this by-law and such taxes shall become due and payable in two instalments being fifty percent of the finally levy shall become due and payable on the 30th day of August 2013 and the balance of the final levy shall become due and payable on the 29th day of November 2013.
15. **THAT** the final tax levy shall be issued July 29th, 2013.
16. **THAT** there shall be imposed a penalty for non-payment thereof taxes on a due date or any instalment thereof, the amount of 1.25% of the amount due and unpaid on the first day of default, and an additional penalty of 1.25% shall be added on the first day of each calendar month thereafter in which default continues.
17. **THAT** 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.
18. **THAT** the Treasurer or designate is hereby empowered to accept part payment from time to time on account of any taxes due.
19. **THAT** taxes are payable to the Township of Horton, 2253 Johnston Rd. RENFREW, ON K7V 3Z8.
20. **THAT** this By-Law shall come into full force and take effect upon the passing thereof.

BE IT FURTHER ENACTED, that all By-Laws or parts thereof, and all or any Resolutions of Council contrary thereto, or inconsistent herewith, be and the same are hereby repealed.

READ A FIRST AND SECOND TIME THIS 4TH DAY OF JUNE, 2013.

READ A THIRD AND FINAL TIME AND PASSED THIS 4TH DAY OF JUNE, 2013.

Donald Eady
MAYOR

Mackie J McLaren
CAO/CLERK