

**CORPORATION OF THE  
TOWNSHIP OF HORTON  
BY-LAW 2014-32**

BEING A BY-LAW TO PROVIDE FOR THE ADOPTION OF THE ESTIMATES FOR SUMS REQUIRED FOR THE YEAR 2014, ADOPTION OF THE 2014 TAX RATES AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST IN DEFAULT OF PAYMENT THEREOF FOR 2014.

**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.30-14 as adopted by Renfrew County Council on the 1<sup>st</sup> day of May, 2014.

**WHEREAS** reductions in certain tax rates for prescribed classes or subclasses of property are to be applied as per Renfrew County By-Law No.31-14 as adopted by Renfrew County Council on the 1<sup>st</sup> day of May, 2014.

**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 2014 budget estimates in the local newspaper.
2. **THAT** Council adopt a sum of One Million Seven Hundred Ninety Eight Thousand One Hundred Nine Dollars (\$1,798,109) as the estimate of the 2014 general municipal levy.
3. **THAT** a tax rate of 0.00511545 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 0.00127886 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 0.00127886 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 0.00994239 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.

7. **THAT** a tax rate of 0.00928301 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 0.00649811 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 0.01485703 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 0.00965707 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 0.00681787 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 33-14 as adopted by Renfrew County Council on the 1<sup>st</sup> day May, 2014.
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. 2/14 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 29<sup>th</sup> day of August 2014 and the balance of the final levy shall become due and payable on the 28<sup>th</sup> day of November 2014.
15. **THAT** the final tax levy shall be issued July 30<sup>th</sup>, 2014.
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 6<sup>th</sup> day of May, 2014.**

**READ a third and final time and passed this 6<sup>th</sup> day of May, 2014.**

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Mayor, Donald Eady

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CAO/Clerk, Mackie J McLaren