

**CORPORATION OF THE  
TOWNSHIP OF HORTON**

**BY-LAW 2023-27**

**BEING A BY-LAW TO ESTABLISH THE 2023 TAX RATES  
AND TO FURTHER PROVIDE FOR PENALTY AND INTEREST  
IN DEFAULT OF PAYMENT THEREOF FOR 2023.**

**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** the Council of the Corporation of the Township of Horton adopted By-Law No. 2023-27 on the 16<sup>th</sup> day of May 2023, being a By-Law to Adopt the Estimate of Sums required for 2023;

**AND 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.

**AND WHEREAS** Section 308 of the Municipal Act, 2001, requires tax rates to be established in the same proportion to tax ratios per By-Law No. 45-23 as adopted by Renfrew County Council on the 26<sup>th</sup> day of April 2023.

**AND WHEREAS** reductions in certain tax rates for prescribed classes or subclasses of property are to be applied as per Renfrew County By-Law No. 46-23 as adopted by Renfrew County Council on the 26<sup>th</sup> day of April 2023.

**AND WHEREAS** Section 343, of the Municipal Act, 2001, provides that a local municipality shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.

**AND 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 tax rates for the year 2023 to be applied on the taxable and payment-in-lieu assessment according to the last revised assessment roll shall be as follows:

RESIDENTIAL/FARM	0.00573182
MULTI-RESIDENTIAL	0.01114036
FARMLAND	0.00143295
MANAGED FOREST	0.00143295
COMMERCIAL	0.01040153
COMMERCIAL VACANT/EXCESS	0.01040153
COMMERCIAL NEW CONSTRUCTION	0.01040153
COMMERCIAL NEW CONSTRUCTION EXCESS	0.01040153
INDUSTRIAL	0.01413985
INDUSTRIAL VACANT/EXCESS	0.01413985
INDUSTRIAL NEW CONSTRUCTION	0.01413985
LANDFILL	0.00681551
PIPELINE	0.00763937

2. **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 47-23 as adopted by Renfrew County Council on the 26<sup>th</sup> day of April 2023 and any subsequent by-laws adopted by the County of Renfrew for the year 2023.

3. **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. 400/98 made under the Education Act.
4. **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 final levy shall become due and payable on the 31<sup>st</sup> day of August 2023 and the balance of the final levy shall become due and payable on the 30<sup>th</sup> day of November 2023.
5. **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.
6. **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.
7. **THAT** the Treasurer or designate is hereby empowered to accept part payment from time to time on any account of any taxes due.
8. **THAT** taxes are payable to the Township of Horton, 2253 Johnston Rd. RENFREW, ON K7V 3Z8.
9. **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 16<sup>th</sup> day of May 2023.**

**READ a third and final time and passed this 16<sup>th</sup> day of May 2023.**

---

MAYOR David Bennett

---

CAO/CLERK Hope Dillabough