Request for Decision United Townships of Head, Clara & Maria Council

Type of Decision									
Meeting Date	Friday	Friday, May 13, 2016			Report Date	Wednesday, May 11, 2016			
Decision Required	х	Yes		No	Priority	х	High		Low
Direction	х	Informat Only		·	Type of Meeting	х	Open		Closed

#13/05/16/1002 - Taxation By-Law

Subject:

Information on the 2016 tax rates for Council adoption.

RECOMMENDATION:

That Council pass the by-law setting rates and penalties for 2016 allowing staff to print and distribute tax bills and to collect taxes.

Resolution #1

WHEREAS By-Law 2016-08 is a by-law to provide for the adoption of the 2016 tax rates and establishing penalty and interest on overdue taxes;

THEREFORE BE IT RESOLVED THAT By-Law 2016-08 be read a 1st and 2nd time this 13th day of May, 2016.

Resolution #2

WHEREAS By-Law 2016-08 is a by-law to provide for the adoption of the 2016 tax rates and establishing penalty and interest on overdue taxes and has been presented to Council for review;

THEREFORE BE IT RESOLVED THAT By-Law 2016-08 be read a 3rd time short and passed this 13th day of May 2016.

BACKGROUND/EXECUTIVE SUMMARY:

Sections from the by-law.

• **THAT** every property owner in the Municipality of the Corporation of the United Townships of Head, Clara & Maria shall be taxed according to the following tax rates and that such taxes shall become due and payable as follows:

Residential 2016

	Residential		Multi- Residential	Pipelines	Farm	Managed Forests
	Occupied	FAD Phase 1	Occupied	Occupied	Occupied	Occupied
Education	0.00188000	0.00065800	0.00188000	0.01171969	0.00047000	0.00047000
НСМ	0.00250208	0.00087573	0.00486305	0.00333478	0.00062552	0.00062552
County	0.00345406	0.00120892	0.00671332	0.00460357	0.00086352	0.00086352
Totals	0.00783614	0.00274265	0.01345637	0.01965804	0.00195904	0.00195904

Commercial 2016

	Occupied	Excess Land	Vacant Land	FAD Phase 1	New Construction
Education	0.01362616	0.00953831	0.00953831	0.00065800	0.01180000
НСМ	0.00454053	0.00317837	0.00317837	0.00087573	0.00454053
County	0.00626809	0.00438766	0.00438766	0.00120892	0.00626809
Totals	0.02443478	0.01710434	0.01710434	0.00274265	0.02260862

Industrial 2016

Large Industrial 2016

	Occupied	Excess Land	Vacant Land	New Construction	Occupied	Excess Land
Education	0.01500000	0.00975000	0.00975000	0.01180000	0.01500000	0.00975000
HCM	0.00729345	0.00474074	0.00474074	0.00729345	0.00909909	0.00591441
County	0.00992395	0.00645057	0.00645057	0.00992395	0.01238083	0.00804754
Totals	0.03221740	0.02094131	0.02094131	0.02901740	0.03647992	0.02371195

- THAT 50% of 2015 tax rates for all classes of property are due March 31st as per by-law 2016 02.
- **THAT** the balance owing is to be split into 2 payments due July 31, 2016 and October 31, 2016.

- **THAT** a penalty of 1.25% per month be payable on all overdue current taxes, calculated on the first day of the month;
- **THAT** interest at 1.25% to be added on all tax arrears monthly on the first day of each month.
- THAT this By-Law is deemed to come into force and take effect on the 1st day of January 2016.

Options/Discussion:

Self Explanatory. Without this by-law we will not be able to collect taxes. The rates listed are as per the County ratios and provide the municipality with the funds required to meet budgeted expenditures.

Financial Considerations/Budget Impact:

Others Consulted:

Noella Lebreton, Treasurer; County of Renfrew Tax Rate by-law; Municipal Act.

Approved and Recommended by the Clerk					
Melinda Reith,					
Municipal Clerk	Melínda Reith				