

THE CORPORATION OF THE MUNICIPALITY OF GREY HIGHLANDS

BY-LAW NUMBER 2010-56

BEING a by-law to provide for the adoption of tax rates for 2010; to further provide for penalty and interest in default of payment thereof; and to establish alternative instalments and due dates.

WHEREAS Section 307 of the *The Municipal Act, S.O. 2001, Chapter 25*, provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the *Assessment Act* according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions and;

WHEREAS Section 312 of the Act provides for the passing of a by-law levying 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 Section 342 of the Act provides for alternative instalments and due dates to allow taxpayers to spread the payment of taxes more evenly over the year;

WHEREAS the Municipal Act requires tax rates to be established in the same proportion to tax ratios, and;

WHEREAS the Minister of Finance has filed a regulation to amend O. Reg. 385/98 to ratify new tax ratios for the County of Grey, and

WHEREAS the County of Grey sets the tax ratios for the lower tiers within the County of Grey, and

WHEREAS the 2010 levy for township purposes has been set at \$5,394,305 according to By-law 2010-55 and;

WHEREAS rates of taxation for the year 2010 for upper tier and education purposes have been established by the County of Grey and the Province of Ontario, and further included in Schedule "A" hereto and;

WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property;

NOW THEREFORE the Council of the Corporation of the Municipality of Grey Highlands enacts as follows:

1. That the tax rates for the year 2010 be hereby adopted as outlined in Schedule "A" attached hereto and forming part of this by-law.
2. That taxpayers be allowed to spread the payment of taxes over the year with monthly payments, provided the taxpayer has signed and filed with the Treasurer, the adopted Pre-Authorized Payment Plan Agreement. The use by a taxpayer of the alternative instalments and due dates under the Pre-Authorized Payment Plan ceases if:
 - a) the taxpayer requests the cessation in writing;
 - b) the taxes of the taxpayer are under paid after the due date and the treasurer gives written notice to the taxpayer that the alternative instalments and due dates may no longer be used; or
 - c) the municipality, for any year, does not establish such alternative instalments and due dates.

3. That every owner shall be taxed according to the tax rates in this by-law and such tax shall become due and payable as follows:

for properties in the Residential, Farmland and Managed Forest classes, the final levy shall become due and payable as follows:

Due Date of First Installment -	June 29, 2010
Due Date of Second Installment -	September 29, 2010

for properties in the Multi-Unit Residential, Pipeline, Commercial and Industrial classes, the final levy shall become due and payable as follows:

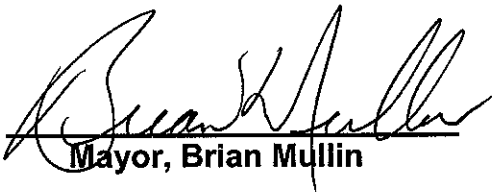
Due Date of First Installment -	September 29, 2010
Due Date of Second Installment -	November 29, 2010

Nonpayment of tax amounts, as noted, on the dates stated in accordance with this section shall constitute default.

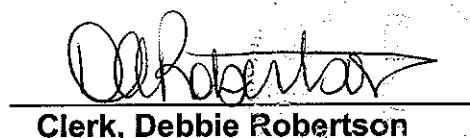
4. On all taxes of the current year levy, which are in default on the first day of the month following the due date a penalty of 1.25 percent shall be added and thereafter a penalty of 1.25 percent per month will be added on the first day of each and every month the default continues, until December 31st, 2010.
5. On all taxes in default on January 1st, 2011 interest shall be added at the rate of 1.25 percent per month for each month or fraction thereof in which the default continues.
6. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
7. The Tax 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.
8. All taxes shall be paid into the office of the Treasurer-Tax Collector, at the Municipal Building, P.O. Box 409, 206 Toronto Street South, Markdale, N0C 1H0 either in person or by mail to this same address or at most financial institutions or by telephone/internet banking or by preauthorized electronic payment, with the ratepayer responsible for payment of all bank processing charge. All payments must be received in the office by 4:30 pm on the due date, to avoid penalty charges. Therefore, the property owner should allow 2 – 3 business days for internet or telephone banking. Any telephone banking or internet payment withdrawn from the taxpayer's bank account on or before the due date will be honored.
9. The Tax Collector is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible in respect to non-payment of taxes or of any installment thereof.
10. That this By-law shall come into full force and effect upon the final passing thereof.

Read a first and second time this 26th day of April, 2010

Read a third time and finally passed this 26th day of April, 2010



Mayor, Brian Mullin



Clerk, Debbie Robertson

SCHEDULE "A"
By-Law No. 2010-56

MUNICIPALITY OF GREY HIGHLANDS
2010 TAX RATES

	CLASSES OF TAX RATES			TOTAL RATES
	MUNICIPAL	COUNTY	SCHOOL	
RESIDENTIAL AND FARM (RT)	0.00436720	0.00422913	0.00241000	0.01100633
MULTI RESIDENTIAL (MT)	0.00629400	0.00609501	0.00241000	0.01479901
COMMERCIAL – OCCUPIED (CT, DT, ST, XT)	0.00570767	0.00552722	0.01690008	0.02813497
COMMERCIAL VACANT UNITS/LAND (CU, SU, XU, CX)	0.00399537	0.00386905	0.01183006	0.01969448
INDUSTRIAL OCCUPIED (IT, LT)	0.00811508	0.00785851	0.02450000	0.04047359
INDUSTRIAL VACANT UNITS/LAND (IU, LU, IX)	0.00527480	0.00510803	0.01592500	0.02630783
PIPELINES (PT)	0.00396039	0.00383518	0.01430000	0.02209557
FARMLANDS (FT)	0.00109180	0.00105728	0.00060250	0.00275158
MANAGED FORESTS (TT)	0.00109180	0.00105728	0.00060250	0.00275158
INDUSTRIAL NEW CONSTRUCTION (JT)	0.00811508	0.00785851	0.01430000	0.03027359
INDUSTRIAL NEW CONSTRUCTION – EXCESS LAND (JU)	0.00527480	0.00510803	0.01430000	0.02468283