

Corporation of the Township of
Algonquin Highlands

BY-LAW 2019

BEING A BY-LAW TO AUTHORIZE THE LEVYING OF RATES
OF TAXATION FOR 2019, TO ESTABLISH THE DUE DATE FOR
THE PAYMENT OF TAXES AND TO PROVIDE FOR PENALTY
AND INTEREST TO BE ADDED TO UNPAID TAXES

WHEREAS, Section 312 (2) of the Municipal Act 2001, S.O. 2001, Chapter 25, provides that the Council of a local municipality shall, after the adoption of the estimates for the year, pass a By-Law to levy a separate tax rate on the assessment of each property class;

AND WHEREAS, Section 307 and 308 of the Municipal Act 2001, S.O. 2001, Chapter 25, require tax rates to be established in the same proportion to tax ratios;

AND WHEREAS, County of Haliburton By-Law No. 3915 has established the Tax Ratios for 2019;

AND WHEREAS, County of Haliburton By-Law No. 3916 has established the Tax Rates for raising funds required by the County of Haliburton in 2019;

AND WHEREAS, the tax rates for education purposes are established by Provincial regulation;

AND WHEREAS, Section 342 (1) (a) of the Municipal Act 2001, S.O. 2001, Chapter 25 authorizes the establishment of the due date for the payment of taxes into the office of the Municipal Treasurer;

AND WHEREAS, Section 345 (2) and 345 (3) of the Municipal Act 2001, S.O. 2001, Chapter 25 authorizes a penalty charge to be imposed on past due taxes, and interest to be imposed on taxes in arrears;

AND WHEREAS, Council passed By-Law No. 2019-32 being a by-law to adopt the estimates of expenditures and revenue for the year 2019;

NOW THEREFORE, the Council of the Corporation of the Township of Algonquin Highlands enacts as follows:

1. That the sum of \$5,213,859.00 shall be levied for General Municipal purposes on the assessment in each property class.
2. That the tax rates set out in Schedule "A", attached hereto and forming part of this by-law, are hereby adopted and shall be levied against the whole of the assessment for real property in each class for 2019, less any taxes levied on the interim bill for 2019.
3. That the payment of taxes shall be paid into the office of the Treasurer of the Corporation of the Township of Algonquin Highlands, in Canadian Funds, to the credit of the Corporation of the Township of Algonquin Highlands. Taxes may be paid by Pre-authorized Payment for installment due dates, only; or Interac; or by Telephone/Internet bill payment services at any Canadian Financial Institution having made payment arrangements with the Township, providing there are no remittance fees charged to the Municipality.

U.S. Currency is to be converted to Canadian funds prior to being applied to tax accounts or any other account.

4. That the due date for payment of taxes for the non capped property classes, shall be in two (2) installments due July 19th, 2019 and September 20th, 2018 respectively.
5. That the due date for payment of taxes for the capped property classes shall be in two (2) installments due September 6th, 2019 and October 18th, 2019 respectively.
6. That a penalty of one and one-quarter (1 ¼%) per cent per month shall be added on all past due 2019 taxes. Such penalty shall be added on the first day of each and every month after the due date has passed, until the taxes and penalty are paid in full, or until December 31, 2019, whichever is earlier.
7. That interest at the rate of one and one-quarter (1 ¼%) per cent per month shall be charged on unpaid taxes levied in all previous years. Such interest shall be added on the first day of each and every month until taxes, penalties and interest are paid in full.
8. That a charge of \$45.00 shall be applied to tax accounts for payments not honoured by the bank, i.e. NSF.

READ A FIRST, Second and Third time and finally passed this 2nd day of May, 2019.

Mayor Carol Moffatt

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Clerk Matt Gower

Corporation of the Township of
Algonquin Highlands

**Schedule "A" to
BY-LAW 2019**

2019 Tax Rates

	MUNICIPAL	COUNTY	EDUCATION	TOTAL
Residential	0.00315497	0.00210683	0.00161000	0.00687180
Multi-Residential	0.00439614	0.00293566	0.00161000	0.00894180
Multi-Residential New	0.00315497	0.00210683	0.00161000	0.00687180
Farmland	0.00078874	0.00052671	0.00040250	0.00171795
Managed Forest	0.00078874	0.00052671	0.00040250	0.00171795
Commercial	0.00467787	0.00312380	0.01030000	0.01810167
Commercial Vacant	0.00327451	0.00218666	0.00875500	0.01421617
Industrial	0.00542055	0.00361975	0.01030000	0.01934030
Industrial Vacant	0.00379438	0.00253382	0.00875500	0.01508320
Landfill	0.00347047	0.00231752	0.00743350	0.01322149