



The Corporation of the Municipality of Highlands East

Bylaw # 2019-28

Being A By-Law Of The Corporation Of The Municipality Of Highlands East To Provide For The Adoption Of Tax Rates For 2019 and to adopt the Estimates of all Sums Required During the Year

Whereas Section 312 of the Municipal Act, 2001, S.O., c25 provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

Whereas Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios, and;

Whereas the amount to be raised through taxation for 2019 municipal purposes is \$5,974,450, and;

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

Now therefore the Council of the Municipality of Highlands East enacts as follows:

1. **That** a tax rate of **.004782** is hereby adopted to be applied against the whole of the assessment for real property in the residential class.
2. **That** a tax rate of **.007091** is hereby adopted to be applied against the whole of the assessment of real property in the commercial class.
3. **That** a tax rate of **.008216** is hereby adopted to be applied against the whole of the assessment of real property in the industrial class.
4. **That** a tax rate of **.006664** is hereby adopted to be applied against the whole of the assessment of real property in the multi-residential class.
5. **That** a tax rate of **.001196** is hereby adopted to be applied against the whole of the assessment of real property in the managed forest class.
6. **That** a tax rate of **.001196** is hereby adopted to be applied against the whole of the assessment of real property in the farmlands class.
7. **That** a tax rate of **.004963** is hereby adopted to be applied against the whole of the assessment of real property in the commercial vacant land class.



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8. That a tax rate of **.004963** is hereby adopted to be applied against the whole of the assessment of real property in the commercial vacant units/excess land class.
9. That a tax rate of **.005751** is hereby adopted to be applied against the whole of the assessment of real property in the industrial vacant land class.
10. That a tax rate of **.005751** is hereby adopted to be applied against the whole of the assessment of real property in the industrial vacant units/excess land class.
11. That a tax rate of **.005260** is hereby adopted to be applied against the whole of the assessment of real property in the landfill class.
12. 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.
13. The onus is on each taxpayer to know the standing of their taxes.
14. The Tax Collector has no right to waive penalty for any reason.
15. When not paid in cash a receipt is only valid after the cheque has cleared the bank.
16. The Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due, that have not been entered into tax sale procedure.
17. Payment of property taxes can be made by cash, cheque, designated telephone/internet banking, pre-authorized payment plan, PlastiQ and ePay.

Enacted, Passed & Signed with the Corporate Seal attached this 12th day of March, 2019.

Dave Burton, Mayor

Robyn Rogers, Clerk