



THE CORPORATION OF THE TOWN OF GODERICH

BY-LAW NO. 40 OF 2024

BEING A BY-LAW TO ADOPT THE ESTIMATES OF ALL SUMS REQUIRED DURING THE YEAR 2024 FOR GENERAL MUNICIPAL, COUNTY AND EDUCATION PURPOSES. TO SET AND LEVY THE GENERAL MUNICIPAL TAX RATES, TO LEVY THE TAX RATES FOR COUNTY AND EDUCATION PURPOSES AND TO SET THE BIA LEVY RATE FOR 2024

WHEREAS the Council of the Corporation of the Town of Goderich has in accordance with the Municipal Act considered the estimates of the municipality and of the Boards and Commissions of the municipality and it is necessary that the sum of \$10,136,115 for General Municipal purposes, be raised by means of taxation for the year 2024;

AND WHEREAS the assessment roll made in 2023 and upon which the 2024 tax rates are to be levied is dated December 12, 2023;

AND WHEREAS the County of Huron has established tax ratios for the year 2024 as follows:

Residential/Farm	1.0
Multi-Residential	1.1
New Multi-Residential	1.1
Commercial	1.1
Industrial	1.1
Pipe Line	0.7
Farmlands	0.25
Managed Forests	0.25

AND WHEREAS the County of Huron has established the General County Tax Rate for 2024 as detailed in Schedule 1:

AND WHEREAS the Province of Ontario has established the Education Tax Rates for 2024 as detailed in Schedule 1:

AND WHEREAS the assessment on which the Tax Rates are to be calculated in each property class and sub-class is as detailed in Schedule 1.

AND WHEREAS the assessment on which the BIA Levy is to be calculated in each property class and sub-class is detailed in Schedule 2.

NOW, THEREFORE, THE COUNCIL OF THE CORPORATION OF THE TOWN OF GODERICH ENACTS AS FOLLOWS:

1. That the Town of Goderich General Municipal estimates be adopted and the sum of \$10,136,115 be levied in the manner as set out hereinafter.
2. There shall be levied upon the assessment in each property class and sub-class within the Corporation of the Town of Goderich for the year 2024 the tax rates as detailed in Schedule 1.

3. That the amount of taxes levied pursuant to the By-Law on each assessment shall be reduced by the amount of the Interim levy for 2024 and the balance shall be divided into two amounts. The first instalment shall be due and payable on or before the 27th of September, 2024 and the second instalment shall be due and payable on or before the 29th of November, 2024. If not paid on or before the due dates penalty shall be added.
4. The following shall be imposed on all taxes due and not paid on the instalment dates as set out in this by-law:
 - i) A penalty of 1.25% of the amount of the instalment payment will be added on the first day of default and not thereafter;
 - ii) Simple interest (not compounding) of 1.25% (15% per annum) of the amount of the unpaid instalment payment will be added on the first day of each month in which default continues.
5. The Collector is hereby authorized to mail (via regular post or e-mail) or cause to be mailed, the notice of taxes due to the address of the residence or place of business of the person to whom notice is required to be given.
6. The Collector is hereby authorized to administer pre-authorized payment plans for the Town of Goderich. The provisions of paragraph #4 of this by-law do not apply to pre-authorized payment plans related to payment of the current year taxes.
7. All taxes shall be payable at branches of chartered banks, trust companies and credit unions, by mail or in person in the municipal office, and by any electronic process as authorized by the Town, from time to time.
8. The Collector and Treasurer are hereby empowered to accept part payment from time to time on account of any taxes due.
9. Penalty and Interest shall not be accumulative but calculated as simple interest.
10. This by-law shall come into force and effect upon the date of the final reading thereof.
11. That any by-laws, motions or parts thereof inconsistent with the above be hereby repealed.

READ A FIRST, SECOND AND THIRD TIME AND FINALLY PASSED THIS DAY OF APRIL.

MAYOR, Trevor Bazinet

CLERK, Andrea Fisher