FARMLAND ASSESSMENT:
It is the responsibility of any ratepayer who owns farmland to ensure that such lands are coded in order that they are taxed at the reduced farmland tax rate. FT is the Farmland 25% Code. Check your coding on your property tax bill and assessment notice. For further information, call the Municipal office at 519-887-6137 or O.M.A.F. at 1-800-469-2285.

2014 Property Tax Installment Dates:
Interim Payments (45% of your 2013 billing)
1st Payment due: THURSDAY April 24, 2014
2nd Payment due: THURSDAY June 26, 2014

Final Payments (based on 2014 budget)
1st Payment due: THURSDAY September 25, 2014
2nd Payment due: THURSDAY November 27, 2014

2014 Tax Notice
The Final Tax notices are based on annualized 2014 Assessment and the 2014 Tax Rate. In 2012, every property should have received an assessment notice due to the provincial reassessment. If you feel your assessment is not actual value, you have the option to make an official appeal to the Assessment Review Board by the March 31, 2015 deadline. Alternatively you can submit a Request for Reconsideration of your Assessment to the Municipal Property Assessment Corporation (mpac) at no charge. This deadline is also March 31, 2015. The forms are available at the Municipal office or contact mpac at Tel: 1-866-296-6722 or Fax: 1-866-297-6703.

WHO ATE THE PIE???
Share of Tax Dollars for the Farm & Residential
Municipal – 49% County – 32% Education – 19%

Share of the Tax Dollars for the Commercial Class
Municipal – 35% County – 23% Education – 42%

Share of the Tax Dollars of Industrial Class
Municipal – 34% County – 21% Education – 45%

2014 Tax Rates

<table>
<thead>
<tr>
<th>Tax Class</th>
<th>Assessment Code</th>
<th>Tax Rates</th>
<th>% Variance from 2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential</td>
<td>RT</td>
<td>0.01536758</td>
<td>0.2%</td>
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<tr>
<td>Farmlands</td>
<td>FT</td>
<td>0.00384189</td>
<td>0.2%</td>
</tr>
<tr>
<td>Farmland 1</td>
<td>FT1</td>
<td>0.00384189</td>
<td>0.2%</td>
</tr>
<tr>
<td>Managed</td>
<td>TT</td>
<td>0.00384189</td>
<td>0.2%</td>
</tr>
<tr>
<td>forest</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pipeline</td>
<td>PT</td>
<td>0.01367633</td>
<td>0.1%</td>
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<tr>
<td>Commercial:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Occupied</td>
<td>CT</td>
<td>0.02512549</td>
<td>-0.5%</td>
</tr>
<tr>
<td>Excess/Vacant unit</td>
<td>CU</td>
<td>0.01758784</td>
<td>-0.5%</td>
</tr>
<tr>
<td>Vacant Land</td>
<td>CX</td>
<td>0.01758784</td>
<td>-0.5%</td>
</tr>
<tr>
<td>Industrial</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Occupied</td>
<td>IT</td>
<td>0.02687133</td>
<td>-1.0%</td>
</tr>
<tr>
<td>Excess/Vacant land</td>
<td>IX</td>
<td>0.01880993</td>
<td>-1.0%</td>
</tr>
<tr>
<td>Vacant Land</td>
<td>IU</td>
<td>0.01880993</td>
<td>-1.0%</td>
</tr>
<tr>
<td>Large Industrial</td>
<td>LT</td>
<td>0.02687133</td>
<td>-1.0%</td>
</tr>
</tbody>
</table>
THE FOLLOWING METHODS OF TAX PAYMENTS ARE ACCEPTED:

We now have INTERAC; which includes Debit, Visa, MasterCard and AMEX

✓ In person at the Municipal office – Cheque, Cash and/or INTERAC
✓ In the Mail
✓ By Post-Dated Cheque
✓ Preauthorized monthly payments can be setup by contacting the Municipal office.
✓ By payment at the following institutions:
  - CIBC – Wingham, Brussels and Blyth
  - T-D Canada Trust – Wingham
  - Bank of Montreal – Wingham
  - Libro Financial Group – Wingham

✓ Telephone Banking service is available through one of the Chartered Banks listed below:
  - CIBC 1-800-465-2422
  - Bank of Montreal 1-800-363-9992
  - T-D Canada Trust 1-800-983-2265
  - RBC Financial Group (Royal Bank) 1-800-769-2511
  - Credit Union Central of Ontario “see individual branch”

✓ Internet banking services are available through one of the Chartered Banks listed below: (listed under morris-turnberry)
  - CIBC www.cibc.com
  - Bank of Montreal www.bmo.com
  - T-D Canada Trust www.tdcanadatrust.com
  - RBC Financial Group (Royal Bank) www.rbc.com
  - Credit Union Central of Ontario “see individual branch”

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**Penalty & Interest Charges on Taxes**

Any payment RECEIVED IN THE MUNICIPAL OFFICE AFTER THE DUE DATE WILL BE CONSIDERED LATE and as such the outstanding taxes will be subject to the penalty and interest charges as per the Municipal Act. In accordance with section 347 of the new Municipal Act, all payments received for arrears will be paid according to the length of time the taxes have been owing. The penalty and then arrears will be paid before the most recent taxes.

**IF ANY INFORMATION ON YOUR TAX BILL IS INCORRECT OR REQUIRES CHANGES (SUCH AS BOX NUMBERS, etc) PLEASE CONTACT THE MUNICIPAL OFFICE AT 519-887-6137 Ext. 23.**