



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 2-2003

A By-law to provide for the
Levy and Collection of Interim Taxes
for the Year 2003

WHEREAS it is expedient to provide for the levy and collection of interim taxes for the year 2003 and to impose penalties on all current levies and interest on all arrears of taxes pursuant to Sections 317, 343, and 345 of the *Municipal Act*, 2001, S.O. 2001, Chapter 25, as amended;

AND WHEREAS Section 317 of the *Municipal Act 2001* provides for an interim levy, on the assessment for real property according to the most recently revised collector's roll, a sum not exceeding 50 percent of the total amount of taxes for municipal and school purposes levied on a property for the previous year;

AND WHEREAS Section 317 of the *Municipal Act 2001* provides for the adjustment in the calculation of the taxes for the previous year for the purposes of calculating an interim levy,

AND WHEREAS Section 317 of the *Municipal Act 2001* provides for an interim levy on the assessment for real property added to the collector's roll for the current year that was not on the assessment roll in the previous year,

NOW THEREFORE the Council of the Corporation of the City of Brampton, ENACTS as follows:

1. **DEFINITIONS**

For the purposes of the By-law and the annexed Schedules:

"City" means The Corporation of the City of Brampton and its physical boundaries as described in the *Regional Municipality of Peel Act*, R.S.O. 1990, c. R. 15, as amended;

"Treasurer" means the Treasurer of The Corporation of the City of Brampton;

"Clerk" means the Clerk of the City of Brampton or their duly appointed Deputy;

"Council" means the Council of The Corporation of the City of Brampton;

2. (1) THERE shall be levied and collected an amount on the assessment according to the collector's roll for taxation in the previous year as most recently revised subject to the following:

- (i) THE amount levied shall not exceed 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

- (ii) THAT for the purpose of calculating the total amount of taxes for the previous year under paragraph 2(1)(i), if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the collector's roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;
 - (iii) THAT for the purposes of the Brampton Downtown Business Improvement Area there shall be levied and collected a special charge against each property in the area, a sum calculated to be 50% of the total special charge levied on the property for the previous year;
- (2) THAT for assessment added, to the collector's roll for the current year that was not on the assessment roll upon which the amounts under subsection 2(1) are levied, there shall be levied and collected an amount subject to the following:
 - (i) THE amount levied shall be calculated using tax rates set out in Schedule "A" attached to this By-law against current value assessment, as most recently revised;
 - (ii) THAT for the purposes of the Brampton Downtown Business Improvement Area there shall be levied and collected a special charge against each property in the area a sum calculated using a tax rate of .204623% against current value assessment, as most recently revised;
- 3. THAT there may be added to the Collector's Roll all or any arrears of charges, fees, costs, or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.
- 4. THAT such levies made under subsections 2(1) and 2(2) shall be due and payable in three instalments on February 20th, March 25th and April 24th, 2003, but for those properties subject to an agreement under the City of Brampton Monthly Pre-Authorized Tax Payment Plan, such levies shall be due and payable in six instalments based on the withdrawal day of the 1st or next subsequent business day in the event of a statutory holiday of the months of January, February, March, April, May and June, 2003.
- 5. (1) THAT the Treasurer shall add a percentage as a penalty for default of the instalments in accordance with By-Law 262-94.
- (2) THAT the Treasurer shall also add a percentage charge as interest in accordance with By-law 262-94.
- 6. THAT the Treasurer 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 under the provision of By-law 262-94 in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
- 7. (1) THAT the following institutions are hereby authorized to collect instalments of taxes to be credited to the Treasurer:
 - (i) All Schedule I and Schedule II banks pursuant to the *Bank Act*;

- (ii) Trust Companies registered under the laws of the Province of Ontario;
- (iii) Province of Ontario Savings Offices; and
- (iv) Credit Unions and Caisses Populaires.

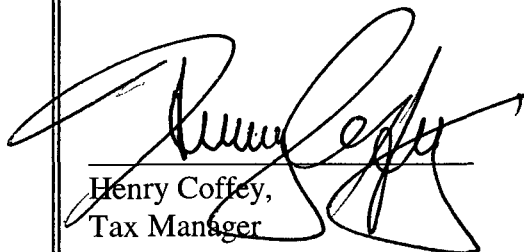
(2) THE institutions described in subsection 7(1) shall provide a receipt to the taxpayer and the City shall credit the taxpayer's account for the amount paid effective on the date of the institution's receipt to the taxpayer.

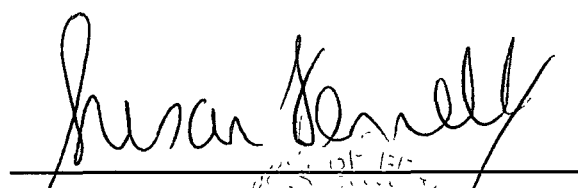
8. THAT the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the property of the person taxed.
9. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for The Corporation of the City of Brampton that all remaining sections and portions of this By-law continue in force and effect.

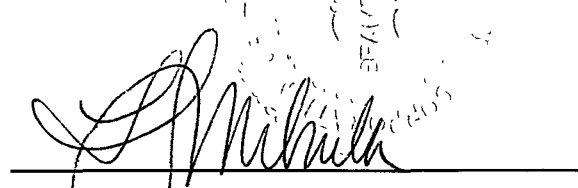
ENACTED and PASSED this 13th day of January, 2003



Approved as to content:


Henry Coffey,
Tax Manager


MAYOR, Susan Fennell


CLERK, L. J. mikulich.

SCHEDULE A-2-2003

Property Class	Tax Class	2003 Interim Tax Rate
Commercial Farmland Awaiting Dev. Ph. I	C1	0.211380
Commercial Farmland Awaiting Dev. Ph. II	C4	1.709728
Commercial PIL General	CG	0.672030
Commercial Taxable (full rate, shared PIL)	CH	1.709728
Commercial Taxable (vacant land, shared PIL)	CJ	1.196810
Commercial Taxable - (no school taxes)	CM	0.672030
Commercial (occupied)	CT	1.709728
Commercial Vacant Units Excess Land	CU	1.196810
Parking Lot Vacant	CX	1.196810
Commercial Office Taxable (full rate, shared PIL)	DH	1.709728
Commercial Office	DT	1.709728
Commercial Office Vacant	DU	1.196810
Farmland	FT	0.176150
Parking Lot	GT	1.709728
Industrial Farmland Awaiting Dev. Ph. I	I1	0.211380
Industrial Farmland Awaiting Dev. Ph. II	I4	2.162702
Industrial Taxable (full rate, shared PIL)	IH	2.162702
Industrial Taxable (vacant land, shared PIL)	IJ	1.513891
Industrial (occupied)	IT	2.162702
Industrial Vacant Units and Excess Land	IU	1.513891
Industrial Vacant Land	IX	1.513891
Large Industrial	LT	2.162702
Large Industrial Vacant	LU	1.513891
Multi-Residential Farmland Awaiting Dev. Ph. I	M1	0.211380
Multi-Residential Farmland Awaiting Dev. Ph. II	M4	1.084681
Multi Residential PIL Full	MP	1.084681
Multi-Residential	MT	1.084681
Pipelines	PT	1.318225
Residential Farmland Awaiting Dev. Ph. I	R1	0.211380
Residential Farmland Awaiting Dev. Ph. II	R4	0.704602
Residential PIL General	RG	0.518102
Residential Taxable (full rate, shared PIL)	RH	0.704602
Residential & Farm	RT	0.704602
Residential -Tenant of Prov. (PIL)	RP	0.704602
Shopping Centres	ST	1.709728
Shopping Centres Vacant	SU	1.196810
Managed Forests	TT	0.176150