



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 156-2005

A By-Law to Provide for the Levy and
Collection of the Residential, Farmland, Managed Forests and
Pipelines Final Taxes for the Year 2005

WHEREAS section 3 of the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, provides that all real property, with specific exceptions, is subject to assessment and taxation;

AND WHEREAS the property classes have been prescribed by the Minister of Finance under the *Assessment Act*, R.S.O. 1990, c. A.31, as amended, and the regulations thereto;

AND WHEREAS it is necessary for the Council of The Corporation of the City of Brampton, pursuant to the *Municipal Act*, 2001 to levy upon the whole of the assessment for real property for the residential, farmland, managed forests and pipeline classes according to the last revised assessment roll for The Corporation of the City of Brampton the sums set forth for various purposes in Schedule "A" hereto attached for the current year;

AND WHEREAS, the Regional Municipality of Peel has adopted estimates of all sums required by The Regional Municipality of Peel during the year 2005 for the purposes of the Regional Corporation and has provided for a general levy and special levies on Area Municipalities;

AND WHEREAS Ontario Regulation 400/98 as amended by Ontario Regulation 78/05, prescribes the tax rates for school purposes for residential property and for property in the farmland property class, the managed forests and the pipeline property class;

AND WHEREAS pursuant to the Regional Municipality of Peel By-law Number 35-2005, the Regional Municipality of Peel delegated to the Council of each area municipality in the authority to pass a by-law establishing tax ratios and setting out a method by which the portion of Regional levies will be raised in each area municipality for the 2005 taxation year;

AND WHEREAS the Tax Ratios By-law established the relative amount of taxation to be borne by each property class;

AND WHEREAS it is expedient to provide for the levy and collection of taxes by instalments and to impose penalties on all overdue current levies and interest on all arrears of taxes pursuant to the *Municipal Act*, 2001;

AND WHEREAS an interim levy was made by The Corporation of the City of Brampton before the adoption of the estimates for the current year;

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

1. (1) For the year, 2005 the tax rates shown on Schedule A to this by-law shall be levied upon the whole of the assessment in each property class shown on Schedule A to this by-law.

2. (1) Any amounts levied by the interim levy for 2005 shall be deducted from the amounts levied by this by-law.
3. (1) Every property within the tax classes of Residential, Farm, Managed Forest & Pipelines shall be taxed according to the tax rates shown on Schedule A to this by-law, and the taxes levied shall be collected in three (3) instalments, (due July 27th, August 24th and September 28th respectively) provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.
- (2) Notwithstanding subsection 3 (1), the final levy for real property taxes including local improvement assessments, for those properties subject to an agreement under the City of Brampton Pre-Authorized Tax Payment Program shall be due and payable to the Corporation of the City of Brampton in six (6) instalments where practicable based on the withdrawal day consisting of the option of payment dates on the 1st or the 15th, or the next subsequent business day in the event of a weekend or a statutory holiday, during the months of:
- July 2005
August 2005
September 2005
October 2005
November 2005
December 2005
- (3) That realty taxes to be levied as a result of additions to the Tax Roll pursuant to the Assessment Act, shall be due and payable in three (3) instalments, provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.
- (4) Notwithstanding subsection (3) where realty taxes are levied as a result of additions to the Tax Roll pursuant to the Assessment Act, at such points during the year that it is impractical or otherwise not feasible for such taxes to be payable in three instalments, then these taxes shall be due and payable on such dates as may be determined by the Treasurer of The Corporation of the City of Brampton.
4. There shall be added to the Collector's Roll all or any arrears of charges, fees, costs or other expenses as may be permitted by applicable 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, as may be specifically authorized by the applicable statute.
5. (1) Pursuant to Section 345(2) of the *Municipal Act*, 2001 the Treasurer shall add a late payment charge as a penalty for non payment of the instalment(s) of taxes on the respective due date(s) of one and one quarter percent (1 ¼%) interest on the first day of default in the year in which the taxes were levied;
- (2) Pursuant to Section 345(3) of the *Municipal Act*, 2001 the Treasurer shall add a late payment charge of one and one-quarter percent (1 ¼%) interest for the non-payment of taxes due and unpaid on the first day of each calendar month.
6. 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 late payment charges imposed and collectable under the provisions of subsection 5(1) and 5(2) of this by-law, 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:
- (a) All Schedule I and Schedule II banks pursuant to the *Bank Act*;

Schedule "A"
 Corporation of the City of Brampton
 2005 Tax Rates and Levy

RESIDENTIAL, FARMLAND, MANAGED FORESTS AND PIPELINES

Property Class	Tax Class	CVA	Lower Tier	Upper Tier	Education	Total	City of Brampton Levy	Region of Peel Levy	Education Levy	Total Levy
Residential & Farm	RT	26,409,836,149	0.442458%	0.501431%	0.296000%	1.239889%	116,852,347	132,427,087	78,173,115	327,452,548
Residential Taxable (full rate, shared PIL)	RH	0	0.442458%	0.501431%	0.296000%	1.239889%	-	-	-	-
Res. Farmland Awaiting Dev. Ph. I	R1	1,510,135	0.132737%	0.150429%	0.088800%	0.371967%	2,005	2,272	1,341	5,617
Res. Farmland Awaiting Dev. Ph. II	R4	0	0.442458%	0.501431%	0.296000%	1.239889%	-	-	-	-
Pipelines	PT	75,892,000	0.408787%	0.463272%	1.628956%	2.501015%	310,236	351,586	1,236,247	1,898,070
Farmland	FT	100,187,161	0.110614%	0.125358%	0.074000%	0.309972%	110,821	125,592	74,138	310,552
Managed Forests	TT	4,976,650	0.110614%	0.125358%	0.074000%	0.309972%	5,505	6,239	3,683	15,426
TOTAL		26,592,402,095					117,280,914	132,912,776	79,488,525	329,682,214

