



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 162-2007

A By-Law to Provide for the Levy and
Collection of Realty Taxes for the Year 2007

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 property classes according to the last revised assessment roll for The Corporation of the City of Brampton the sums set forth for the 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 2007 for the purposes of the Regional Corporation and has provided for a general levy and special levies on Area Municipalities;

AND WHEREAS the tax rates for school purposes are prescribed by Ontario Regulation;

AND WHEREAS the Regional Municipality of Peel delegated to the Council of each area municipality 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 2007 taxation year;

AND WHEREAS the City of Brampton 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. For the year, 2007 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. Any amounts levied by the interim levy for 2007 shall be deducted from the amounts levied by this by-law.
3. (1a) 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 18th, August 22nd and September 26th respectively) provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.

(1b) Every property within the tax classes of Commercial, Industrial and Multi-Residential 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 August 22nd and September 26th and October 24th 2007 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 (1a) & (1b), 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 2007
August 2007
September 2007
October 2007
November 2007
December 2007
- (3) For the year 2007, pursuant to Sections 312 (4) of the *Municipal Act*, 2001, a special charge or tax rate of .390972% shall be levied against the ratable property in the downtown core that belongs to a class of property prescribed under the *Assessment Act* as a business property class for the purposes of sections 204 to 214 of the *Municipal Act*, 2001, sufficient to provide the sum of \$325,500 for the purposes of the Brampton Downtown Development Corporation, which is hereby designated as a "Designated Economic Development Corporation" within the meaning of section 9 of the Ontario Regulation 599/06, together with interest on the sum at such rate as is required to repay any interest payable by the City on the whole or any part of that sum.
- (4) For Payments-in-Lieu (P.I.L.'s) of taxes due to the City, the actual amount due to the City shall be based on the Assessment Roll and the tax rates for 2007, unless otherwise required by regulation.
- (5) 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.
- (6) 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 Local Improvement or Special Charges, arrears of charges, fees, costs or other expenses as may be permitted by applicable Provincial legislation and such Local Improvement or Special Charges, 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.

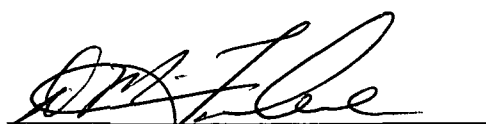
5. (1) Pursuant to Section 345(2) of the *Municipal Act*, 2001 the Treasurer shall add a late payment charge as a penalty for non-payment of the instalment(s) of taxes on the respective due date(s) of one and one quarter percent (1 ¼%) interest on the first day of default in the year in which the taxes 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:
- (1a) All Schedule I and Schedule II banks pursuant to the *Bank Act*;
 - (1b) Trust Companies incorporated under the laws of the Province of Ontario;
 - (1c) Province of Ontario Savings Offices; and
 - (1d) Credit Union and Caisses Populaires.
- (2) The institutions 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 residence or place of business of the person taxed unless directed otherwise by the taxpayer or agent of the taxpayer, as provided by the *Municipal Act*, 2001 as amended.
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 23rd, day of May, 2007
30th

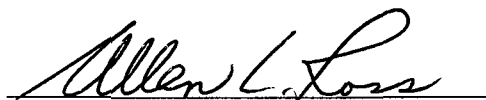
APPROVED AS TO FORM

W.C. Connors
07/05/09

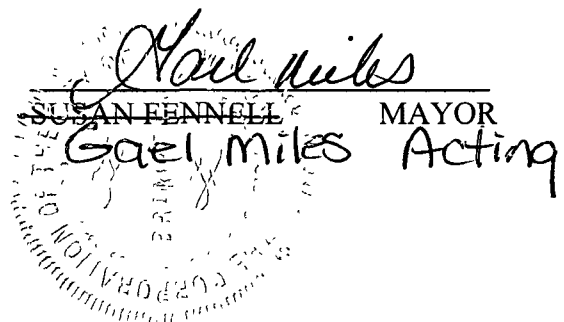
APPROVED AS TO CONTENT



Don McFarlane
Director of Revenue



Allan Ross,
Commissioner of Finance & Treasurer




KATHAMMIT CLERK

Schedule "A"
Corporation of the City of Brampton
2007 Tax Rates and Levy

Property Class	Tax Class	CVA	Lower Tier Tax Rate	Upper Tier Tax Rate	Education Tax Rate	Total Tax Rate	City of Brampton Levy	Region of Peel Levy	Education Levy	Total Levy
Residential & Farm	RT	33,455,757.666	0.445272%	0.486147%	0.264000%	1.195419%	148,969.276	162,644.054	88,323.200	399,936.530
Residential Taxable (full rate, shared PIL)	RH	0	0.445272%	0.486147%	0.264000%	1.195419%	-	-	-	-
Res. Farmland Awaiting Dev. Ph. I	RI	3,211,350	0.133582%	0.145844%	0.079200%	0.358626%	4,290	4,684	2,543	11,517
Res. Farmland Awaiting Dev. Ph. II	R4	0	0.445272%	0.486147%	0.264000%	1.195419%	-	-	-	-
Multi-Residential	MT	1,062,800.115	0.759190%	0.828880%	0.264000%	1.852070%	8,068.667	8,809.338	2,805.792	19,683.798
MR Farmland Awaiting Dev. Ph. I	MI	4,919,855	0.133582%	0.145844%	0.079200%	0.358626%	6,572	7,175	3,897	17,644
MR Farmland Awaiting Dev. Ph. II	M4	0	0.759190%	0.828880%	0.264000%	1.852070%	-	-	-	-
Commercial (occupied)	CT	3,824,782.102	0.577563%	0.630581%	1.553938%	2.762082%	22,090,523	24,118,344	59,434,743	105,643,609
Commercial Taxable (full rate, shared PIL)	CH	15,135,000	0.577563%	0.630581%	1.553938%	2.762082%	87,414	95,438	235,189	418,041
Commercial Taxable - (no school taxes)	CM	0	0.577563%	0.630581%	0.000000%	1.208144%	-	-	-	-
C Farmland Awaiting Dev. Ph. I	C1	0	0.133582%	0.145844%	0.079200%	0.358626%	-	-	-	-
C Farmland Awaiting Dev. Ph. II	C4	0	0.577563%	0.630581%	1.553938%	2.762082%	-	-	-	-
Commercial Vacant Units Excess Land	CU	99,918,713	0.404294%	0.441407%	1.087757%	1.933457%	403,965	441,048	1,086,872	1,931,886
Commercial Taxable (vacant land, shared PIL)	CJ	0	0.404294%	0.441407%	1.087757%	1.933457%	-	-	-	-
Commercial Office	DT	178,601,034	0.577563%	0.630581%	1.553938%	2.762082%	1,031,533	1,126,224	2,775,349	4,933,107
Commercial Office Taxable (full rate, shared PIL)	DH	0	0.577563%	0.630581%	1.553938%	2.762082%	-	-	-	-
Commercial Office Vacant	DU	2,893,975	0.404294%	0.441407%	1.087757%	1.933457%	11,700	12,774	31,479	55,954
Shopping Centres	ST	1,063,314,425	0.577563%	0.630581%	1.553938%	2.762082%	6,141,310	6,705,057	16,523,247	29,369,614
Shopping Centres	SU	10,304,290	0.404294%	0.441407%	1.087757%	1.933457%	41,660	45,484	112,086	199,229
Parking Lot	GT	3,157,000	0.577563%	0.630581%	1.553938%	2.762082%	18,234	19,907	49,058	87,199
Commercial Vacant	CX	168,674,025	0.404294%	0.441407%	1.087757%	1.933457%	681,939	744,538	1,834,763	3,261,240
Industrial (occupied)	IT	1,361,562,076	0.654551%	0.714636%	1.781118%	3.150304%	8,912,112	9,730,208	24,251,027	42,893,346
Industrial Taxable (full rate, shared PIL)	IH	12,192,500	0.654551%	0.714636%	1.781118%	3.150304%	79,806	87,132	217,163	384,101
I. Farmland Awaiting Dev. Ph. I	I1	13,994,000	0.133582%	0.145844%	0.079200%	0.358626%	18,693	20,409	11,083	50,186
I. Farmland Awaiting Dev. Ph. II	I4	0	0.654551%	0.714636%	1.781118%	3.150304%	-	-	-	-
Ind. Vacant Units and Excess Land	IU	41,129,854	0.458185%	0.500245%	1.246783%	2.205213%	188,451	205,750	512,800	907,001
Ind. Vacant Land	IX	162,535,485	0.458185%	0.500245%	1.246783%	2.205213%	744,714	813,076	2,026,464	3,584,253
Ind. Taxable (vacant land, shared PIL)	IJ	203,900	0.458185%	0.500245%	1.246783%	2.205213%	934	1,020	2,542	4,496
Large Industrial	LT	661,394,873	0.654551%	0.714636%	1.781118%	3.150304%	4,329,164	4,726,563	11,780,223	20,835,950
Large Industrial Vacant	LU	18,234,358	0.458185%	0.500245%	1.246783%	2.205213%	83,547	91,216	227,343	402,106
Pipelines	PT	77,920,000	0.411387%	0.449151%	1.616850%	2.477388%	320,553	349,978	1,259,850	1,930,581
Farmland	FT	116,009,050	0.111318%	0.121537%	0.066000%	0.298855%	129,139	140,994	76,566	346,699
Managed Forests	TT	2,959,340	0.111318%	0.121537%	0.066000%	0.298855%	3,294	3,597	1,953	8,844
TOTAL		42,361,604,986					202,367,490	220,944,009	213,585,232	636,896,731

B/C 10-7-2007