



THE CORPORATION OF THE CITY OF BRAMPTON

# BY-LAW

Number 194-2003

A By-law to Provide for the Levy and  
Collection of the Commercial, Industrial and Multi-Residential  
Final Taxes for the Year 2003

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WHEREAS section 3 of the Assessment Act, R.S.O. 1990, c. A.31, as amended, provides that all real property, with the 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 Commercial, Industrial and Multi-Residential 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 pursuant to the Regional Municipality of Peel By-Law Number 22-2003, the Regional Municipality of Peel has adopted estimates of all sums required by The Regional Municipality of Peel during the year 2003 for the purposes of the Regional Corporation and has provided for a general levy and special levies on Area Municipalities;

AND WHEREAS Ontario Regulation 74/03, prescribe the tax rates for school purposes;

AND WHEREAS pursuant to the Regional Municipality of Peel By-Law Number 7-2003, 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 levied will be raised in each area municipality for the 2003 taxation year;

AND WHEREAS the tax ratios as set in By-Law Number 147-2003 established the relative amount of taxation to be borne by each property class;

AND WHEREAS Section 329, of the Municipal Act, 2001 dictate the method by which 2003 taxes are to be calculated;

AND WHEREAS it is expedient to provide for the levy and collection of taxes by installments and to impose penalties on all overdue current levies and interest on all arrears 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;

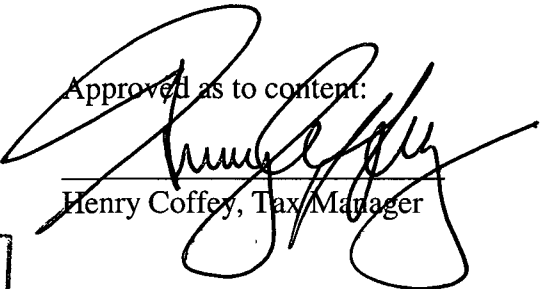
NOW THEREFORE the Council of The Corporation of the City of Brampton ENACTS as follows:


1. (1) For the year, 2003 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 2003 shall be deducted from the amounts levied by this by-law.
3. (1) Every owner shall be taxed according to the tax rates shown on Schedule A to this by-law, and the taxes levied under this by-law shall be collected in three (3) installments, the first installment to be due not less than twenty-one (21) days after the date of the mailing of the tax notices and each subsequent installment to be due on a date to be named not less than thirty (30) days following the due date of the prior installment.
  - (2) For the year 2003, pursuant to Sections 208 and 312 (4) of the Municipal Act, 2001, a special charge or tax rate of 0.401890% shall be levied against the rateable property in the Brampton Downtown Business Association – Improvement Area that is in a prescribed business property class, sufficient to provide the sum of \$284,175.00 for the purposes of the Board of Management for that area, together with interest on that sum at such rate as is required to repay any interest payable by the City on the whole or any part of that sum.
    - (2) (a) 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 2003, unless otherwise required by regulation.
    - (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 installments, the dates of which installments may be determined by the Treasurer of The Corporation of the City of Brampton, provided that the first installment 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 installments, then these taxes shall be due and payable on such dates as many be determined by the Treasurer of The Corporation of the City of Brampton.
4. THERE shall be added to the Tax 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 installment(s) of taxes on the respective due date(s) of one and one quarter percent (1 ¼%) interest on the first date 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 installment thereof.
7. (1) THAT the following institutions are hereby authorized to collect installments of taxes to be credited to the Treasurer.
- (a) All Schedule I and Schedule II banks pursuant to the Bank Act;
  - (b) Trust Companies incorporated under the laws of the Province of Ontario;
  - (c) Province of Ontario Savings Offices; and
  - (d) 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 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 16th day of July , 2003.

Approved as to content:

  
Henry Coffey, Tax Manager

  
~~SUSAN FENNEL~~ MAYOR  
Paul Paleschi, Acting Mayor

  
~~LEONARD J. MIKULICH~~ CLERK

KATHRYN ZAMMIT, ACTING CITY CLERK

Approved as to form: \_\_\_\_\_

APPROVED AS TO FORM LAW DEPT. BRAMPTON
WCE
DATE 07/16/03

COMMERCIAL, INDUSTRIAL AND MULTI-RESIDENTIAL

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
C.Farmland Awaiting Dev. Ph I	CI	1,333,000	0.131010%	0.155826%	0.100500%	0.387336%	1,746	2,077	1,340	5,163
C.Farmland Awaiting Dev. Ph II	C4	0	0.566445%	0.673738%	1.825042%	3.065224%	-	-	-	-
Commercial Taxable (full rate, shared P	CH	15,701,000	0.566445%	0.673738%	1.825042%	3.065224%	88,938	105,784	286,550	481,271
Commercial Taxable (vacant land, share	CJ	0	0.396511%	0.471616%	1.277529%	2.145657%	-	-	-	-
Commercial Taxable - (no school taxes)	CM	0	0.566445%	0.673738%	0.000000%	1.240182%	-	-	-	-
Commercial (occupied)	CT	2,811,205,972	0.566445%	0.673738%	1.825042%	3.065224%	15,923,932	18,940,149	51,305,690	86,169,771
Commercial Vacant Units Excess Land	CU	37,831,103	0.396511%	0.471616%	1.277529%	2.145657%	150,005	178,418	483,303	811,726
Parking Lot Vacant	CX	81,561,370	0.396511%	0.471616%	1.277529%	2.145657%	323,400	384,657	1,041,970	1,750,027
Commercial Office Taxable (full rate, sh	DH	0	0.566445%	0.673738%	1.825042%	3.065224%	-	-	-	-
Commercial Office	DT	65,830,989	0.566445%	0.673738%	1.825042%	3.065224%	372,896	443,528	1,201,443	2,017,868
Commercial Office Vacant	DU	0	0.396511%	0.471616%	1.277529%	2.145657%	-	-	-	-
Parking Lot	GT	1,997,000	0.566445%	0.673738%	1.825042%	3.065224%	11,312	13,455	36,446	61,213
I. Farmland Awaiting Dev. Ph I	I1	13,448,000	0.131010%	0.155826%	0.100500%	0.387336%	17,618	20,955	13,515	52,089
I. Farmland Awaiting Dev. Ph II	I4	0	0.641950%	0.763545%	2.151155%	3.556650%	-	-	-	-
Industrial Taxable (full rate, shared PIL)	IH	13,985,000	0.641950%	0.763545%	2.151155%	3.556650%	89,777	106,782	300,839	497,398
Ind. Taxable (vacant land, shared PIL)	IJ	449,100	0.449365%	0.534481%	1.505809%	2.489655%	2,018	2,400	6,763	11,181
Industrial (occupied)	IT	1,143,930,445	0.641950%	0.763545%	2.151155%	3.556650%	7,343,467	8,734,423	24,607,717	40,685,607
Ind. Vacant Units and Excess Land	IU	57,471,253	0.449365%	0.534481%	1.505809%	2.489655%	258,256	307,173	865,407	1,430,836
Ind. Vacant Land	IX	101,578,430	0.449365%	0.534481%	1.505809%	2.489655%	456,458	542,918	1,529,577	2,528,953
Large Industrial	LT	509,307,978	0.641950%	0.763545%	2.151155%	3.556650%	3,269,505	3,888,795	10,956,004	18,114,304
Large Industrial Vacant	LU	7,077,775	0.449365%	0.534481%	1.505809%	2.489655%	31,805	37,829	106,578	176,212
MR Farmland Awaiting Dev. Ph. I	M1	4,280,000	0.131010%	0.155826%	0.100500%	0.387336%	5,607	6,669	4,301	16,578
MR Farmland Awaiting Dev. Ph II	M4	0	0.744575%	0.885608%	0.335000%	1.965183%	-	-	-	-
Multi-Residential	MT	894,737,000	0.744575%	0.885608%	0.335000%	1.965183%	6,661,990	7,923,865	2,997,369	17,583,224
Shopping Centres	ST	741,756,350	0.566445%	0.673738%	1.825042%	3.065224%	4,201,641	4,997,491	13,537,365	22,736,497
Shopping Centres	SU	4,377,750	0.396511%	0.471616%	1.277529%	2.145657%	17,358	20,646	55,927	93,932
<b>TOTAL</b>		<b>6,507,859,515</b>					<b>39,227,729</b>	<b>46,658,015</b>	<b>109,338,104</b>	<b>195,223,848</b>