



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 201-2005

A By-law to Provide for the Levy and
Collection of the Commercial, Industrial and Multi-Residential
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 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 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 78/05, prescribe the tax rates for school purposes;

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 levied 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 Section 329, of the *Municipal Act*, 2001 dictate the method by which 2005 taxes are to be calculated;

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 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 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 due and payable in three (3) instalments, with due dates of August 24th, September 28th and October 27th 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 four (4) 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:

September 2005
October 2005
November 2005
December 2005
 - (3) For the year 2005, pursuant to Sections 208 and 312 (4) of the *Municipal Act, 2001*, a special charge or tax rate of 0.38170% 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 \$300,500.00 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.
 - (4) (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 2005, 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, the dates of which instalments may be determined by the Treasurer of The Corporation of the City of Brampton, 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 (5) 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 other 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.

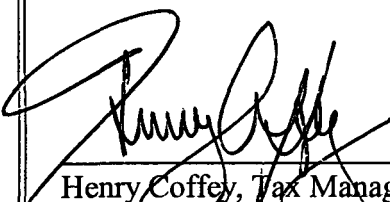
- 5. (1) Pursuant to Section 345(1) and 345(2) of the *Municipal Act, 2001* the Treasurer shall add a late payment charge as a penalty for non payment of the instalment(s) of taxes on the respective due date(s) of one and one quarter percent (1 ¼%) interest on the first date of default in the year in which the taxes were levied;
- (2) Pursuant to Section 345(3) of the *Municipal Act, 2001* the Treasurer shall add an interest charge of one and one quarter percent (1 ¼%) per month for the non payment of taxes due and unpaid on the first day of each calendar month, but interest shall not start to accrue before the first day of default.
- 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;
 - (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 unless directed otherwise by the taxpayers or agent of the taxpayers 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 27th day of June, 2005

Approved as to content:



 SUSAN FENNELL MAYOR



 Henry Coffey, Tax Manager

Approved as to form:

W.C. Gamm



 LEONARD J. MIKULICH CLERK
 KATHRYN ZAMMIT, ACTING CITY CLERK

Schedule "A" to By-law 201-2005
 Corporation of the City of Brampton
 2005 Tax Rates and Levy

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
Multi-Residential	MT	1,054,078,195	0.754390%	0.854940%	0.296000%	1.905330%	7,951,864	9,011,733	3,120,071	20,083,669
MR Farmland Awaiting Dev. Ph. I	M1	4,493,555	0.132737%	0.150429%	0.088800%	0.371967%	5,965	6,760	3,990	16,715
MR Farmland Awaiting Dev. Ph II	M4	0	0.754390%	0.854940%	0.296000%	1.905330%	-	-	-	-
Commercial (occupied)	CT	3,122,695,298	0.573912%	0.650406%	1.737545%	2.961863%	17,921,518	20,310,199	54,258,236	92,489,954
Commercial Taxable (full rate, shared PIL)	CH	13,486,000	0.573912%	0.650406%	1.737545%	2.961863%	77,398	87,714	234,325	399,437
Commercial Taxable - (no school taxes)	CM	0	0.573912%	0.650406%	0.000000%	1.224318%	-	-	-	-
C.Farmland Awaiting Dev. Ph I	C1	1,560,000	0.132737%	0.150429%	0.088800%	0.371967%	2,071	2,347	1,385	5,803
C.Farmland Awaiting Dev. Ph II	C4	0	0.573912%	0.650406%	1.737545%	2.961863%	-	-	-	-
Commercial Vacant Units Excess Land	CU	74,285,966	0.401738%	0.455284%	1.216282%	2.073304%	298,435	338,212	903,526	1,540,174
Commercial Taxable (vacant land, shared PIL)	CJ	0	0.401738%	0.455284%	1.216282%	2.073304%	-	-	-	-
Commercial Office	DT	65,922,734	0.573912%	0.650406%	1.737545%	2.961863%	378,338	428,765	1,145,437	1,952,541
Commercial Office Taxable (full rate, shared PI)	DH	0	0.573912%	0.650406%	1.737545%	2.961863%	-	-	-	-
Commercial Office Vacant	DU	0	0.401738%	0.455284%	1.216282%	2.073304%	-	-	-	-
Shopping Centres	ST	882,581,985	0.573912%	0.650406%	1.737545%	2.961863%	5,065,243	5,740,367	15,335,259	26,140,868
Shopping Centres	SU	2,466,580	0.401738%	0.455284%	1.216282%	2.073304%	9,909	11,230	30,001	51,140
Parking Lot	GT	2,499,000	0.573912%	0.650406%	1.737545%	2.961863%	14,342	16,254	43,421	74,017
Parking Lot Vacant	CX	119,808,530	0.401738%	0.455284%	1.216282%	2.073304%	481,317	545,469	1,457,209	2,483,995
Industrial (occupied)	IT	1,168,422,614	0.650413%	0.737103%	1.984482%	3.371998%	7,599,570	8,612,484	23,187,136	39,399,190
Industrial Taxable (full rate, shared PIL)	IH	13,938,000	0.650413%	0.737103%	1.984482%	3.371998%	90,655	102,737	276,597	469,989
I. Farmland Awaiting Dev. Ph I	I1	15,763,000	0.132737%	0.150429%	0.088800%	0.371967%	20,923	23,712	13,998	58,633
I. Farmland Awaiting Dev. Ph II	I4	0	0.650413%	0.737103%	1.984482%	3.371998%	-	-	-	-
Ind. Vacant Units and Excess Land	IU	45,440,896	0.455289%	0.515972%	1.389137%	2.360399%	206,887	234,462	631,236	1,072,586
Ind. Vacant Land	IX	179,424,005	0.455289%	0.515972%	1.389137%	2.360399%	816,898	925,778	2,492,446	4,235,122
Ind. Taxable (vacant land, shared PIL)	IJ	185,500	0.455289%	0.515972%	1.389137%	2.360399%	845	957	2,577	4,379
Large Industrial	LT	568,046,707	0.650413%	0.737103%	1.984482%	3.371998%	3,694,648	4,187,092	11,272,785	19,154,525
Large Industrial Vacant	LU	10,118,345	0.455289%	0.515972%	1.389137%	2.360399%	46,068	52,208	140,558	238,833
TOTAL		7,345,216,910					44,682,893	50,638,481	114,550,195	209,871,569