



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 214-2002

A By-Law to Provide for the Levy and Collection of the
Commercial, Industrial and Multi-Residential Final Taxes
For the Year 2002

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 it is expedient to provide for the payment and collection of final tax levies for the year 2002 for commercial, industrial and multi-residential properties by installments and to impose penalties on all current levies and interest on all arrears of taxes pursuant to section 399 and section 419 of the Municipal Act, R.S.O. 1990, c. M.45, as amended (the Act);

AND WHEREAS section 386 of the Act, as amended, requires that all monies assessed, levied and collected under any Act which are made payable to the Treasurer of Ontario or other public officer for the public uses of Ontario, or for any special purpose or use mentioned in the Act shall be assessed, levied and collected in the same manner as local rates and shall be shown in the collector's rolls accordingly;

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 Act, to levy on the whole rateable property for the commercial, industrial and multi-residential property 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 24-2002, the Regional Municipality of Peel has adopted estimates of all sums required by The Regional Municipality of Peel during the year 2002 for the purposes of the Regional Corporation and has provided for a general levy and special levies on area municipalities;

AND WHEREAS Ontario Regulation 169/01 prescribes the tax rates for school purposes for the purposes of section 257.7 of the Education Act, R.S.O. 1990, c.E.2, as amended;

AND WHEREAS Ontario Regulation 138/02, as amended, prescribes the tax rates for school purposes for business property;

AND WHEREAS section 257.5 of the Education Act defines "residential property" as property included, among other classes, in the multi-residential class and defines "business property" to include property in the commercial, industrial and pipeline property classes;

AND WHEREAS Part XXII.3 of the Act dictates the method by which 2002 taxes are to be calculated;

AND WHEREAS pursuant to the Regional Municipality of Peel By-law Number 9-2002, 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 2002 taxation year;

AND WHEREAS the tax ratios as set in By-law # 129-2002 established the relative amount of taxation to be borne by each property class;

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 2002, 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 2002 shall be deducted from the amounts levied by this by-law.
3. For the year 2002, pursuant to subsections 220 (17) and 368 (3) of the Act, a special charge or tax rate of 0.409246% 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 \$269,330.00 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. For payments in lieu 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 the year 2002.
5. 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.
6. (1) THAT realty taxes to be levied as a result of additions to the Collector's 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.

(2) NOTWITHSTANDING subsection 6(1), where realty taxes are levied as a result of additions to the Collector's 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 may be determined by the Treasurer of The Corporation of the City of Brampton.
7. 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.
8. (1) THE Treasurer shall in accordance with By-law 262-94, as amended, add a percentage charge as a penalty for default of payment of any installments prescribed in this By-law.

(2) THE Treasurer shall also add a percentage charge as interest in accordance with By-law 262-94, as amended.
9. 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 collectable under the provision of By-law 262-94, as amended, in respect of non-payment of any taxes or any class of taxes or of any installment thereof.
- 10.(1) THAT the following institutions are hereby authorized to collect installments of taxes to be credited to the Treasurer:
 1. All Schedule I and II banks pursuant to the Bank Act;
 2. Trust Companies incorporated under the laws of the Province of Ontario;
 3. Province of Ontario Savings Offices; and
 4. 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.


11. 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 Act.

12. Schedule A attached hereto shall form a part of this by-law.

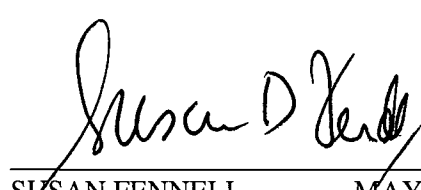
13. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for The Corporation of the City of Brampton that all remaining sections and portions of this By-law continue in force and effect.

ENACTED and PASSED this 14th day of August, 2002.


APPROVED AS TO FORM



John G. Mettas
Legal, City Solicitor




SUSAN FENNELL MAYOR



for Henry Coffey
Tax Manager



LEONARD J. MIKULICH, CLERK



Allan Ross
Commissioner of Finance and City Treasurer

Schedule "A"
 Corporation of the City of Brampton
 2002 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	821,526,185	0.778994%	1.017369%	0.373000%	2.169363%	6,399,640	8,357,953	3,064,293	17,821,886
MR Farmland Awaiting Dev. Ph I	M1	4,280,000	0.134805%	0.176056%	0.111900%	0.422761%	5,770	7,535	4,789	18,094
MR Farmland Awaiting Dev. Ph II	M4	0	0.778994%	1.017369%	0.373000%	2.169363%	-	-	-	-
Commercial (occupied)	CT	2,175,586,424	0.582853%	0.761207%	2.075397%	3.419457%	12,680,471	16,560,716	45,152,055	74,393,242
Commercial Taxable (full rate, shared PIL)	CH	16,143,570	0.582853%	0.761207%	2.075397%	3.419457%	94,093	122,886	335,043	552,022
Commercial Taxable - (no school taxes)	CM	8,272,000	0.582853%	0.761207%	0.000000%	1.344060%	48,214	62,967	-	111,181
C.Farmland Awaiting Dev. Ph I	C1	1,527,000	0.134805%	0.176056%	0.111900%	0.422761%	2,058	2,688	1,709	6,455
C.Farmland Awaiting Dev. Ph II	C4	0	0.582853%	0.761207%	2.075397%	3.419457%	-	-	-	-
Commercial Vacant Units Excess Land	CU	40,202,451	0.407997%	0.532845%	1.452778%	2.393620%	164,025	214,217	584,052	962,294
Commercial Taxable (vacant land, shared PIL)	CJ	0	0.407997%	0.532845%	1.452778%	2.393620%	-	-	-	-
Commercial Office	DT	72,739,990	0.582853%	0.761207%	2.075397%	3.419457%	423,967	553,702	1,509,644	2,487,313
Commercial Office Taxable (full rate, shared PIL)	DH	0	0.582853%	0.761207%	2.075397%	3.419457%	-	-	-	-
Commercial Office Vacant	DU	0	0.407997%	0.532845%	1.452778%	2.393620%	-	-	-	-
Shopping Centres	ST	683,224,100	0.582853%	0.761207%	2.075397%	3.419457%	3,982,192	5,200,750	14,179,612	23,362,554
Shopping Centres	SU	4,498,640	0.407997%	0.532845%	1.452778%	2.393620%	18,354	23,971	65,355	107,680
Parking Lot	GT	2,286,000	0.582853%	0.761207%	2.075397%	3.419457%	13,324	17,401	47,444	78,169
Parking Lot Vacant	CX	63,790,660	0.407997%	0.532845%	1.452778%	2.393620%	260,264	339,905	926,737	1,526,906
Industrial (occupied)	IT	883,220,633	0.718332%	0.938144%	2.668928%	4.325404%	6,344,456	8,285,881	23,572,523	38,202,860
Industrial Taxable (full rate, shared PIL)	IH	7,988,500	0.718332%	0.938144%	2.668928%	4.325404%	57,384	74,944	213,207	345,535
I. Farmland Awaiting Dev. Ph I	I1	3,516,000	0.134805%	0.176056%	0.111900%	0.422761%	4,740	6,190	3,934	14,864
I. Farmland Awaiting Dev. Ph II	I4	0	0.718332%	0.938144%	2.668928%	4.325404%	-	-	-	-
Ind. Vacant Units and Excess Land	IU	44,834,227	0.502832%	0.656700%	1.868250%	3.027782%	225,441	294,426	837,615	1,357,482
Ind. Vacant Land	IX	142,173,755	0.502832%	0.656700%	1.868250%	3.027782%	714,895	933,655	2,656,161	4,304,711
Ind. Taxable (vacant land, shared PIL)	IJ	205,000	0.502832%	0.656700%	1.868250%	3.027782%	1,031	1,346	3,830	6,207
Large Industrial	LT	404,862,700	0.718332%	0.938144%	2.668928%	4.325404%	2,908,258	3,798,195	10,805,494	17,511,947
Large Industrial Vacant	LU	4,385,100	0.502832%	0.656700%	1.868250%	3.027782%	22,050	28,797	81,925	132,772
TOTAL		5,385,262,935					34,370,627	44,888,125	104,045,422	183,304,174