

BY-LAW

358-2001

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	A By-l	aw to pro	vide for th	ie
I	Levy and C	ollection of	of Interim	Taxes

WHEREAS it is expedient to provide for the levy and collection of interim taxes for the year 2002 and to impose penalties on all current levies and interest on all arrears of taxes pursuant to Sections 370, 392, 399 and 419 of the *Municipal Act*, R.S.O. 1990, Chapter M.45, as amended;

for the Year 2002

AND WHEREAS Section 370 of the *Municipal Act* provides for an interim levy, on the assessment for real property according to the most recently revised collector's roll, a sum not exceeding 50 percent of the total amount of taxes for municipal and school purposes levied on a property for the previous year;

AND WHEREAS Section 370 of the *Municipal Act* provides for the adjustment in the calculation of the taxes for the previous year for the purposes of calculating an interim levy,

AND WHEREAS Section 370 of the *Municipal Act* provides for an interim levy on the assessment for real property added to the collector's roll for the current year that was not on the assessment roll in the previous year,

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

1. **DEFINITIONS**

For the purposes of the By-law and the annexed Schedules:

"City" means The Corporation of the City of Brampton and its physical boundaries as described in the Regional Municipality of Peel Act, R.S.O. 1990, c. R. 15, as amended;

"Treasurer" means the Treasurer of The Corporation of the City of Brampton;

"Clerk" means the Clerk of the City of Brampton or their duly appointed Deputy;

"Council" means the Council of The Corporation of the City of Brampton;

- 2. (1) THERE shall be levied and collected an amount on the assessment according to the collector's roll for taxation in the previous year as most recently revised subject to the following:
 - (1) THE amount levied shall not exceed 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year;

- (2) THAT for the purpose of calculating the total amount of taxes for the previous year under paragraph 2(1)(a), if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the collector's roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;
- (3) THAT for the purposes of the Brampton Downtown Business Improvement Area there shall be levied and collected a special charge against each property in the area, a sum calculated to be 50% of the total special charge levied on the property for the previous year;
- (2) THAT for assessment added, after the passing of this by-law, to the collector's roll for the current year that was not on the assessment roll upon which the amounts under subsection 2(1) are levied, there shall be levied and collected an amount subject to the following:
 - (1) THE amount levied shall be calculated using tax rates set out in Schedule "A" attached to this By-law against current value assessment, as most recently revised;
 - THAT for the purposes of the Brampton Downtown Business Improvement Area there shall be levied and collected a special charge against each property in the area a sum calculated using a tax rate of .184283% against current value assessment, as most recently revised;
- 3. THAT there may be added to the Collector's Roll all or any arrears of charges, fees, costs, or other expenses as may be permitted by 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, or dealt with in such fashion as may be specifically authorized by the applicable statute.
- 4. THAT such levies made under subsections 2(1) and 2(2) shall be due and payable in three instalments on February 20th, March 25th and April 24th, 2002, but for those properties subject to an agreement under the City of Brampton Monthly Pre-Authorized Tax Payment Plan, such levies shall be due and payable in six instalments based on the withdrawal day of the 1st or next subsequent business day in the event of a statutory holiday of the months of January, February, March, April, May and June, 2002.
- 5. (1) THAT the Treasurer shall add a percentage as a penalty for default of the instalments in accordance with By-law 262-94.
 - (2) THAT the Treasurer shall also add a percentage charge as interest in accordance with By-law 262-94.
- 6. THAT 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 collectible under the provision of By-law 889-82 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:
 - 1. All Schedule I and Schedule 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 Unions and Caisses Populaires.
- THE institutions described in subsection 7(1) shall provide a receipt to the (2) 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.
- THAT the Treasurer is hereby authorized to mail every tax notice or cause the same 8. to be mailed to the address of the property of the person taxed.
- 9. THAT this By-law comes into effect on January 01, 2002.
- 10. 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

12th

day of

December

, 2001.

	TAX	2002 INTERIM
PROPERTY CLASS	CLASS	TAX RATE
Residential & Farm	RT	0.694325
Residential Taxable (full rate, shared PIL)	RH	0.694325
Residential Taxable (full rate, shared PIL) Tenant	RP	0.694325
Res. Farmland Awaiting Dev. Ph. I	R1	0.208297
Res. Farmland Awaiting Dev. Ph. II	R4	0.694325
Pipelines	PT	1.308730
Farmland	FT	0.173581
Managed Forests	TT	0.173581
Multi-Residential	MT	1.066865
Multi-Residential Farmland Awaiting Dev. Ph I	M1	0.208297
Multi-Residential Farmland Awaiting Dev. Ph II	M4	1.066865
Commercial (occupied)	CT	1.696398
Commercial Taxable (full rate, shared PIL)	СН	1.696398
Commercial Taxable (no school taxes)	CM	0.658700
Commercial Farmland Awaiting Dev Ph I	Cl	0.208297
Commercial Farmland Awaiting Dev Ph II	C4	1.696398
Commercial Vacant Units Excess Land	CU	1.187479
Commercial Taxable (vacant land, shared PIL)	CJ	1.187479
Commercial Office	DT	1.696398
Commercial Office Taxable (full rate, shared PIL)	DH	1.696398
Commercial Office Vacant	DU	1.187479
Shopping Centres	ST	1.696398
Shopping Centres Vacant	SU	1.187479
Parking Lot	GT	1.696398
Parking Lot Vacant	CX	1.187479
Industrial (occupied)	IT	2.151005
Industrial Taxable (full rate, shared PIL)	IH	2.151005
Industrial Farmland Awaiting Dev. Ph I	[1]	0.208297
Industrial Farmland Awaiting Dev Ph II	I4	2.151005
Industrial Vacant Units and Excess Land	IU	1.505703
Industrial Vacant Land	IX	1.505703
Industrial Taxable (vacant land, shared PIL)	IJ	1.505703
Large Industrial	LT	2.151005
Large Industrial Vacant	LU	1.505703