



THE CORPORATION OF THE CITY OF BRAMPTON

# BY-LAW

Number 379-2007

A By-law to provide for the  
Levy and Collection of Interim Taxes  
for the Year 2008

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WHEREAS it is expedient to provide for the levy and collection of interim taxes for the year 2008 and to impose penalties on all current levies and interest on all arrears of taxes pursuant to Sections 317, 343, and 345 of the *Municipal Act, 2001*, S.O. 2001, Chapter 25, as amended;

AND WHEREAS Section 317 of the *Municipal Act 2001* 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 317 of the *Municipal Act 2001* 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 317 of the *Municipal Act 2001* 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;

"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;

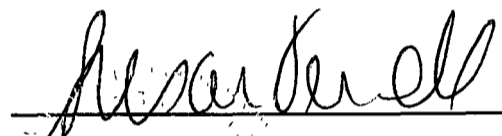
"Council" means the Council of The Corporation of the City of Brampton;


2. (A) 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:

- (i) 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;
    - (ii) THAT for the purpose of calculating the total amount of taxes for the previous year under paragraph 2(A)(i), 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;
  - (B) THAT for real property added to the assessment roll for the current year, that was not on the collector's roll for the previous year, there shall be levied an amount, not to exceed 50% of the total amount of taxes that would have been levied on the assessment in the previous year.
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(A) and 2(B) shall be due and payable in three instalments on February 27<sup>th</sup>, March 26<sup>th</sup>, and April 23<sup>rd</sup>, 2008, but for those properties subject to an agreement under one of the City of Brampton Monthly Pre-Authorized Tax Payment Plans, such levies shall be due and payable in six instalments based on the withdrawal day of the 1<sup>st</sup> or 15<sup>th</sup> or next subsequent business day in the event of a statutory holiday of the months of January, February, March, April, May and June, 2008.
5. (1) THAT the Treasurer shall add a late payment charge as a penalty for default of the instalments in accordance with By-Law 164-2003.
- (2) THAT the Treasurer shall also add a late payment charge as interest in accordance with By-law 164-2003.
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 161-2003 in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
7. (A) THAT the following institutions are hereby authorized to collect instalments of taxes to be credited to the Treasurer:
- (i) All Schedule I and Schedule II banks pursuant to the *Bank Act*;
  - (ii) Trust Companies registered under the laws of the Province of Ontario;
  - (iii) Province of Ontario Savings Offices; and
  - (iv) Credit Unions and Caisses Populaires.
- (B) THE institutions described in subsection 7(A) 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.

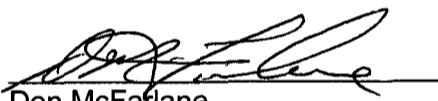
- 8. THAT the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of the person taxed unless directed otherwise by the taxpayer or agent of the taxpayer, as provided by the *Municipal Act*, 2001 as amended.
- 9. If 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.
- 10. This By-law comes into effect January 1<sup>st</sup>, 2008.

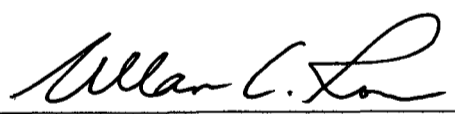
ENACTED and PASSED this 28, day of *November* 2007.

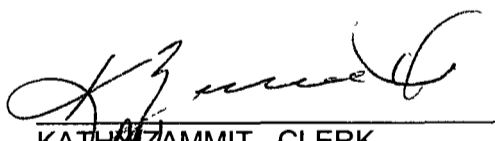
  
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 MAYOR, Susan Fennell



Approved as to content:

  
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 Don McFarlane,  
 Director of Revenue

  
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 Allan Ross,  
 Commissioner of Finance & Treasurer

  
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 KATH ZAMMIT CLERK

APPROVED  
 AS TO FORM  
 LAW DEPT  
 BRAMPTON  
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 DATE 10/16/07