



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 153-2011

A By-Law to Provide for the Levy and
Collection of Realty Taxes for the Year 2011

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 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 property classes according to the last revised assessment roll for The Corporation of the City of Brampton the sums set forth for the purposes in Schedule "A" and Schedule "B" 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 2011 for the purposes of the Regional Corporation and has provided for a general levy and special levies on Area Municipalities;

AND WHEREAS the tax rates for school purposes are prescribed by Ontario Regulation;

AND WHEREAS 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 2011 taxation year;

AND WHEREAS the City of Brampton Tax Ratios By-Law established the relative amount of taxation to be borne by each property class;

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 of taxes 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. For the year, 2011 the tax rates shown on Schedule A and Schedule B to this By-Law shall be levied upon the whole of the assessment in each property class shown on Schedule A and Schedule B to this By-Law.
2. Any amounts levied by the interim levy for 2011 shall be deducted from the amounts levied by this By-Law.
3. (1a) Every property within the tax classes of Residential, Farm, Managed Forest & Pipelines shall be taxed according to the tax rates shown on Schedule A to this By-Law, and the taxes levied shall be collected in three (3) instalments, (due July 20th, August 24th and September 21st 2011 respectively) provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.

(1b) Every property within the tax classes of Commercial, Industrial and Multi-Residential shall be taxed according to the tax rates shown on Schedule A and Schedule B to this By-Law, and the taxes levied shall be collected in three (3) instalments, (due August 24th and September 21st and October 19th 2011 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 (1a) & (1b), the final levy for real property taxes including local improvement assessments, for those properties subject to an agreement for monthly payments under the City of Brampton Pre-Authorized Tax Payment Program shall be due and payable to the Corporation of the City of Brampton in six (6) 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:

July 2011
August 2011
September 2011
October 2011
November 2011
December 2011

(3) For the year 2011, pursuant to Sections 312 (4) of the *Municipal Act, 2001*, a special charge or tax rate of .313341% shall be levied against the ratable property in the downtown core that belongs to a class of property prescribed under the *Assessment Act* as a business property class for the purposes of Sections 204 to 214 of the *Municipal Act, 2001*, sufficient to provide the sum of \$371,989 for the purposes of the Brampton Downtown Development Corporation, which is hereby designated as a "Designated Economic Development Corporation" within the meaning of section 9 of the Ontario Regulation 599/06, together with interest on the 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 (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 2011, 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, 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 dates as may be determined by the Treasurer of the Corporation of the City of Brampton.

4. There shall be added to the Collector's Roll all or any Local Improvement or Special Charges, arrears of charges, fees, costs or other expenses as may be permitted by applicable Provincial legislation and such Local Improvement or Special Charges, 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 instalment(s) of taxes on the respective due date(s) of one and one quarter percent (1 ¼ %) of the amount of taxes due and unpaid for the first day 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%) 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 instalment thereof.
7. (1) That the following institutions are hereby authorized to collect instalments of taxes to be credited to the Treasurer:
 - (1a) All Schedule I and Schedule II banks pursuant to the *Bank Act*;
 - (1b) Trust Companies incorporated under the laws of the Province of Ontario;
 - (1c) Province of Ontario Savings Offices; and
 - (1d) 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 taxpayer or agent of the taxpayer, as provided by the *Municipal Act*, 2001 as amended.
9. (1) For the purposes of subsections 355(1) and (2) of the *Municipal Act*, 2001 the City establishes a minimum tax amount of \$10.00 for the 2011 taxation year.

(2) Where in the 2011 taxation year, the total taxes to be imposed on a property would be less than \$10.00, no taxes shall be payable and no tax bill shall be sent.
10. If any section or portion of this By-Law is found by a court of competent jurisdiction to be invalid, it is the intend 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 25th, day of May, 2011

APPROVED AS TO FORM

10 May '11
Denis Squires
DENIS SQUIRES
DEPUTY CITY SOLICITOR

APPROVED AS TO CONTENT

Susan Fennell
SUSAN FENNEL ACTING MAYOR
Gael Miles
GAEL MILES

Don McFarlane

Don McFarlane
Director of Revenue

Mo Lewis

Mo Lewis
Commissioner, Financial and
Information Services & Treasurer

Peter Fay

PETER FAY CLERK

Schedule "A"
 Corporation of the City of Brampton
 2011 Tax Rates and Levy

(\$000's)										
Tax Class Description	Tax Class	CVA	Lower Tier Tax Rate	Upper Tier Tax Rate	Education Tax Rate	Total Tax Rate	City of Brampton	Region of Peel	Education	Total
Residential & Farm	RT	41,672,935,256	0.476934%	0.473900%	0.231000%	1.181834%	198,752	197,488	96,264	492,505
Residential Taxable (full rate, shared PIL)	RH	0	0.476934%	0.473900%	0.231000%	1.181834%	-	-	-	-
Res. Farmland Awaiting Dev. Ph. I	R1	2,536,413	0.143080%	0.142170%	0.069300%	0.354550%	4	4	2	9
Res. Farmland Awaiting Dev. Ph. II	R4	0	0.476934%	0.473900%	0.231000%	1.181834%	-	-	-	-
Multi-Residential	MT	1,231,659,454	0.813173%	0.807999%	0.231000%	1.852172%	10,016	9,952	2,845	22,812
New Multi-Residential	NT	18,144,191	0.813173%	0.807999%	0.231000%	1.852172%	148	147	42	336
MR Farmland Awaiting Dev. Ph. I	M1	0	0.143080%	0.142170%	0.069300%	0.354550%	-	-	-	-
MR Farmland Awaiting Dev. Ph II	M4	0	0.813173%	0.807999%	0.231000%	1.852172%	-	-	-	-
Commercial Taxable Full Rate	CT	5,387,908,497	0.618631%	0.614695%	1.253034%	2.486360%	33,331	33,119	67,512	133,963
Office Building New Construction: Full	YT	9,981,221	0.618631%	0.614695%	1.253034%	2.486360%	62	61	125	248
Office Building New Construction: Excess Land	YU	2,315,052	0.433042%	0.430287%	0.877124%	1.740453%	10	10	20	40
Shopping Centre New Construction: Full	ZT	28,109,168	0.618631%	0.614695%	1.253034%	2.486360%	174	173	352	699
Shopping Centre New Construction: Excess Land	ZU	7,635,454	0.433042%	0.430287%	0.877124%	1.740453%	33	33	67	133
Commercial Taxable (full rate, shared PIL)	CH	15,269,250	0.618631%	0.614695%	1.253034%	2.486360%	94	94	191	380
Commercial Taxable - (no school taxes)	CM	0	0.618631%	0.614695%	0.000000%	1.233326%	-	-	-	-
C.Farmland Awaiting Dev. Ph I	C1	0	0.143080%	0.142170%	0.069300%	0.354550%	-	-	-	-
C.Farmland Awaiting Dev. Ph II	C4	0	0.618631%	0.614695%	1.253034%	2.486360%	-	-	-	-
Commercial Excess Land	CU	94,194,315	0.433042%	0.430287%	0.877124%	1.740453%	408	405	826	1,639
Commercial Taxable (vacant land, shared PIL)	CJ	0	0.433042%	0.430287%	0.877124%	1.740453%	-	-	-	-
Office Building	DT	273,936,181	0.618631%	0.614695%	1.253034%	2.486360%	1,695	1,684	3,433	6,811
Office Building Taxable (full rate, shared PIL)	DH	0	0.618631%	0.614695%	1.253034%	2.486360%	-	-	-	-
Office Building Excess Land	DU	883,708	0.433042%	0.430287%	0.877124%	1.740453%	4	4	8	15
Shopping Centres	ST	1,540,182,603	0.618631%	0.614695%	1.253034%	2.486360%	9,528	9,467	19,299	38,294
Shopping Centres Excess Land	SU	4,137,620	0.433042%	0.430287%	0.877124%	1.740453%	18	18	36	72
Parking Lot	GT	18,317,628	0.618631%	0.614695%	1.253034%	2.486360%	113	113	230	455
Commercial Vacant Land	CX	231,246,808	0.433042%	0.430287%	0.877124%	1.740453%	1,001	995	2,028	4,025
Commercial New Construction : Full	XT	213,575,268	0.618631%	0.614695%	1.253034%	2.486360%	1,321	1,313	2,676	5,310
Commercial New Construction : Excess Land	XU	16,283,267	0.433042%	0.430287%	0.877124%	1.740453%	71	70	143	283
Industrial Taxable Full Rate	IT	1,564,129,689	0.701093%	0.696632%	1.499357%	2.897082%	10,966	10,896	23,452	45,314
Industrial New Construction : Full	JT	68,911	0.701093%	0.696632%	1.330000%	2.727725%	0	0	1	2
Industrial New Construction Vacant Land	JX	6,368,529	0.490765%	0.487643%	0.931000%	1.909408%	31	31	59	122
Industrial Taxable (full rate, shared PIL)	IH	13,726,938	0.701093%	0.696632%	1.499357%	2.897082%	96	96	206	398
I. Farmland Awaiting Dev. Ph I	I1	17,922,544	0.143080%	0.142170%	0.069300%	0.354550%	26	25	12	64
I. Farmland Awaiting Dev. Ph II	I4	0	0.701093%	0.696632%	1.499357%	2.897082%	-	-	-	-
Industrial Excess Land	IU	32,423,732	0.490765%	0.487643%	1.049550%	2.027958%	159	158	340	658
Industrial Vacant Land	IX	149,940,154	0.490765%	0.487643%	1.049550%	2.027958%	736	731	1,574	3,041
Industrial Vacant Land, Shared PIL	IJ	256,850	0.490765%	0.487643%	1.049550%	2.027958%	1	1	3	5
Industrial Excess Land Shared PIL	IK	2,608,938	0.490765%	0.487643%	1.049550%	2.027958%	13	13	27	53
Large Industrial Taxable	LT	802,921,365	0.701093%	0.696632%	1.499357%	2.897082%	5,629	5,593	12,039	23,261
Large Industrial Excess Land	LU	28,426,158	0.490765%	0.487643%	1.049550%	2.027958%	140	139	298	576
Pipelines	PT	99,141,250	0.440639%	0.437836%	1.468056%	2.346531%	437	434	1,455	2,326
Farmland	FT	139,242,795	0.119234%	0.118475%	0.057750%	0.295459%	166	165	80	411
Managed Forests	TT	1,556,513	0.119234%	0.118475%	0.057750%	0.295459%	2	2	1	5
TOTAL		53,627,985,720					275,185	273,434	235,648	784,267

Schedule "B"

The Corporation of the City of Brampton
2011 New Construction Final Tax Rates

Tax Class Description	Tax Class	Lower Tier Tax Rate	Upper Tier Tax Rate	Education Tax Rate	Total Tax Rate
Industrial New Construction Shared (PIL for Ed)	JH	0.701093%	0.696632%	1.330000%	2.727725%
Industrial New Construction - Water Intake System (PIL for Ed)	JI	0.701093%	0.696632%	1.330000%	2.727725%
Industrial New Construction Vacant Land (PIL for Ed)	JJ	0.490765%	0.487642%	0.931000%	1.909407%
Industrial New Construction Excess Land (PIL for Ed)	JK	0.490765%	0.487642%	0.931000%	1.909407%
Industrial New Construction - Non-Generating Station (PIL for Ed)	JN	0.701093%	0.696632%	1.330000%	2.727725%
Industrial New Construction - Generating Station (PIL for Ed)	JS	0.701093%	0.696632%	1.330000%	2.727725%
Industrial New Construction	JT	0.701093%	0.696632%	1.330000%	2.727725%
Industrial New Construction Excess Land	JU	0.490765%	0.487642%	0.931000%	1.909407%
Industrial New Construction Vacant Land	JX	0.490765%	0.487642%	0.931000%	1.909407%
Large Industrial New Construction Shared (PIL for Ed)	KH	0.701093%	0.696632%	1.330000%	2.727725%
Large Industrial New Construction - Water Intake System (PIL for Ed)	KI	0.701093%	0.696632%	1.330000%	2.727725%
Large Industrial New Construction Excess Land (PIL for Ed)	KK	0.490765%	0.487642%	0.931000%	1.909407%
Large Industrial New Construction - Non-Generating Station (PIL for Ed)	KN	0.701093%	0.696632%	1.330000%	2.727725%
Large Industrial New Construction - Generating Station (PIL for Ed)	KS	0.701093%	0.696632%	1.330000%	2.727725%
Large Industrial New Construction	KT	0.701093%	0.696632%	1.330000%	2.727725%
Large Industrial New Construction Excess Land	KU	0.490765%	0.487642%	0.931000%	1.909407%
Large Industrial New Construction Vacant Land	KX	0.490765%	0.487642%	0.931000%	1.909407%
Commercial New Construction - Lower Tier and Education Only	XC	0.618631%		0.231000%	0.849631%
Commercial New Construction - Education Only	XD			0.231000%	0.231000%
Commercial New Construction Shared (PIL for Ed)	XH	0.618631%	0.614695%	0.231000%	1.464326%
Commercial New Construction Vacant Land (PIL for Ed)	XJ	0.433042%	0.430287%	0.161700%	1.025029%
Commercial New Construction Excess Land (PIL for Ed)	XK	0.433042%	0.430287%	0.161700%	1.025029%
Commercial New Construction - Upper Tier and Education Only	XL		0.614695%	0.231000%	0.845695%
Commercial New Construction	XT	0.618631%	0.614695%	0.231000%	1.464326%
Commercial New Construction Excess Land	XU	0.433042%	0.430287%	0.161700%	1.025029%
Commercial New Construction Vacant Land	XX	0.433042%	0.430287%	0.161700%	1.025029%
Office Building New Construction - Lower Tier and Education Only	YC	0.618631%		0.231000%	0.849631%
Office Building New Construction - Education Only	YD			0.231000%	0.231000%
Office Building New Construction Shared (PIL for Ed)	YH	0.618631%	0.614695%	0.231000%	1.464326%
Office Building New Construction Excess Land (PIL for Ed)	YK	0.433042%	0.430287%	0.161700%	1.025029%
Office Building New Construction - Upper Tier and Education Only	YL		0.614695%	0.231000%	0.845695%
Office Building New Construction	YT	0.618631%	0.614695%	0.231000%	1.464326%
Office Building New Construction Excess Land	YU	0.433042%	0.430287%	0.161700%	1.025029%
Shopping Centre New Construction - Lower Tier and Education Only	ZC	0.618631%		0.231000%	0.849631%
Shopping Centre New Construction - Education Only	ZD			0.231000%	0.231000%
Shopping Centre New Construction Shared (PIL for Ed)	ZH	0.618631%	0.614695%	0.231000%	1.464326%
Shopping Centre New Construction Excess Land (PIL for Ed)	ZK	0.433042%	0.430287%	0.161700%	1.025029%
Shopping Centre New Construction - Upper Tier and Education Only	ZL		0.614695%	0.231000%	0.845695%
Shopping Centre New Construction	ZT	0.618631%	0.614695%	0.231000%	1.464326%
Shopping Centre New Construction Excess Land	ZU	0.433042%	0.430287%	0.161700%	1.025029%