



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 107-2015

A By-Law to Provide for the Levy and
Collection of Realty Taxes for the Year 2015

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 2015 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 2015 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 2015, 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 2015 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 22nd, August 19th, and September 23rd 2015 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 19th, September 23rd and October 21st 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 2015
August 2015
September 2015
October 2015
November 2015
December 2015

(3) For the year 2015, pursuant to Sections 208(2) of the *Municipal Act, 2001*, a special charge or tax rate of 0.260833% shall be levied against the ratable property in the improvement area as defined in By-law 276-88, that belongs to a class of property prescribed under the Assessment Act as a business property class for the purposes of Sections 204 to 215 of the *Municipal Act, 2001*, sufficient to provide the sum of \$377,685 for the purposes of the Brampton Downtown Business Association, 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 2015, 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. 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 20th day of May, 2015

Approved as to
form
24/04/15
S.E.

Approved as to
content
2015/04/23
[Signature]

for: Treasurer

[Signature]
Linda Jeffrey, Mayor

[Signature]

Peter Fay, City Clerk

Schedule "A"

By-law 107-2015

Corporation of the City of Brampton
2015 Tax Rates and Levy

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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	57,175,819,810	0.499812%	0.420315%	0.195000%	1.115127%	285,772	240,319	111,493	637,583
Residential Taxable (full rate, shared PIL)	RH	0	0.499812%	0.420315%	0.195000%	1.115127%	-	-	-	-
Res. Farmland Awaiting Dev. Ph. I	R1	5,900,325	0.149944%	0.126095%	0.058500%	0.334539%	9	7	3	20
Res. Farmland Awaiting Dev. Ph. II	R4	0	0.499812%	0.420315%	0.195000%	1.115127%	-	-	-	-
Multi-Residential	MT	1,405,891,553	0.852179%	0.716637%	0.195000%	1.763816%	11,981	10,075	2,741	24,797
New Multi-Residential	NT	0	0.852179%	0.716637%	0.195000%	1.763816%	-	-	-	-
MR Farmland Awaiting Dev. Ph. I	M1	0	0.149944%	0.126095%	0.058500%	0.334539%	-	-	-	-
MR Farmland Awaiting Dev. Ph II	M4	0	0.852179%	0.716637%	0.195000%	1.763816%	-	-	-	-
Commercial Taxable Full Rate	CT	6,248,403,244	0.648306%	0.545191%	1.069252%	2.262749%	40,509	34,066	66,811	141,386
Office Building New Construction: Full	YT	10,576,118	0.648306%	0.545191%	1.069252%	2.262749%	69	58	113	239
Office Building New Construction: Excess Land	YU	1,505,040	0.453814%	0.381633%	0.748476%	1.583923%	7	6	11	24
Shopping Centre New Construction: Full	ZT	179,461,837	0.648306%	0.545191%	1.069252%	2.262749%	1,163	978	1,919	4,061
Shopping Centre New Construction: Excess Land	ZU	13,783,371	0.453814%	0.381633%	0.748476%	1.583923%	63	53	103	218
Commercial Taxable (full rate, shared PIL)	CH	14,864,750	0.648306%	0.545191%	1.069252%	2.262749%	96	81	159	336
Commercial Taxable - (no school taxes)	CM	0	0.648306%	0.545191%	0.000000%	1.193497%	-	-	-	-
C.Farmland Awaiting Dev. Ph I	C1	0	0.149944%	0.126095%	0.058500%	0.334539%	-	-	-	-
C.Farmland Awaiting Dev. Ph II	C4	0	0.648306%	0.545191%	1.069252%	2.262749%	-	-	-	-
Commercial Excess Land	CU	111,528,414	0.453814%	0.381633%	0.748476%	1.583923%	506	426	835	1,767
Commercial Taxable (vacant land, shared PIL)	CJ	0	0.453814%	0.381633%	0.748476%	1.583923%	-	-	-	-
Office Building	DT	341,072,698	0.648306%	0.545191%	1.069252%	2.262749%	2,211	1,859	3,647	7,718
Office Building Taxable (full rate, shared PIL)	DH	0	0.648306%	0.545191%	1.069252%	2.262749%	-	-	-	-
Office Building Excess Land	DU	949,134	0.453814%	0.381633%	0.748476%	1.583923%	4	4	7	15
Shopping Centres	ST	2,079,356,405	0.648306%	0.545191%	1.069252%	2.262749%	13,481	11,336	22,234	47,051
Shopping Centres Excess Land	SU	4,204,969	0.453814%	0.381633%	0.748476%	1.583923%	19	16	31	67
Parking Lot	GT	31,195,584	0.648306%	0.545191%	1.069252%	2.262749%	202	170	334	706
Commercial Vacant Land	CX	288,078,231	0.453814%	0.381633%	0.748476%	1.583923%	1,307	1,099	2,156	4,563
Commercial New Construction : Full	XT	756,078,852	0.648306%	0.545191%	1.069252%	2.262749%	4,902	4,122	8,084	17,108
Commercial New Construction : Excess Land	XU	39,422,619	0.453814%	0.381633%	0.748476%	1.583923%	179	150	295	624
Industrial Taxable Full Rate	IT	1,613,204,225	0.734724%	0.617863%	1.325843%	2.678430%	11,853	9,967	21,389	43,209
Industrial New Construction : Full	JT	11,180,700	0.734724%	0.617863%	1.190000%	2.542587%	82	69	133	284
Industrial New Construction Vacant Land	JX	426,000	0.514307%	0.432504%	0.833000%	1.779811%	2	2	4	8
Industrial Taxable (full rate, shared PIL)	IH	18,804,250	0.734724%	0.617863%	1.325843%	2.678430%	138	116	249	504
I. Farmland Awaiting Dev. Ph I	I1	29,766,750	0.149944%	0.126095%	0.058500%	0.334539%	45	38	17	100
I. Farmland Awaiting Dev. Ph II	I4	0	0.734724%	0.617863%	1.325843%	2.678430%	-	-	-	-
Industrial Excess Land	IU	38,941,745	0.514307%	0.432504%	0.928090%	1.874901%	200	168	361	730
Industrial Vacant Land	IX	210,725,157	0.514307%	0.432504%	0.928090%	1.874901%	1,084	911	1,956	3,951
Industrial Vacant Land, Shared PIL	IJ	4,745,775	0.514307%	0.432504%	0.928090%	1.874901%	24	21	44	89
Industrial Excess Land Shared PIL	IK	4,095,500	0.514307%	0.432504%	0.928090%	1.874901%	21	18	38	77
Large Industrial Taxable	LT	873,191,474	0.734724%	0.617863%	1.325843%	2.678430%	6,416	5,395	11,577	23,388
Large Industrial Excess Land	LU	30,097,300	0.514307%	0.432504%	0.928090%	1.874901%	155	130	279	564
Pipelines	PT	138,171,209	0.461776%	0.388329%	1.345421%	2.195526%	638	537	1,859	3,034
Farmland	FT	191,183,748	0.124953%	0.105079%	0.048750%	0.278782%	239	201	93	533
Managed Forests	TT	2,020,240	0.124953%	0.105079%	0.048750%	0.278782%	3	2	1	6
TOTAL		71,874,647,027					383,378	322,401	258,978	964,757

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Schedule "B"

The Corporation of the City of Brampton
2015 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	0.734724%	0.617863%	1.190000%	2.542587%
Industrial New Construction - Water Intake System (PIL for Ed)	JI	0.734724%	0.617863%	1.190000%	2.542587%
Industrial New Construction Vacant Land (PIL for Ed)	JJ	0.514307%	0.432504%	0.833000%	1.779811%
Industrial New Construction Excess Land (PIL for Ed)	JK	0.514307%	0.432504%	0.833000%	1.779811%
Industrial New Construction - Non-Generating Station (PIL for Ed)	JN	0.734724%	0.617863%	1.190000%	2.542587%
Industrial New Construction - Generating Station (PIL for Ed)	JS	0.734724%	0.617863%	1.190000%	2.542587%
Industrial New Construction	JT	0.734724%	0.617863%	1.190000%	2.542587%
Industrial New Construction Excess Land	JU	0.514307%	0.432504%	0.833000%	1.779811%
Industrial New Construction Vacant Land	JX	0.514307%	0.432504%	0.833000%	1.779811%
Large Industrial New Construction Shared (PIL for Ed)	KH	0.734724%	0.617863%	1.190000%	2.542587%
Large Industrial New Construction - Water Intake System (PIL for Ed)	KI	0.734724%	0.617863%	1.190000%	2.542587%
Large Industrial New Construction Excess Land (PIL for Ed)	KK	0.514307%	0.432504%	0.833000%	1.779811%
Large Industrial New Construction - Non-Generating Station (PIL for Ed)	KN	0.734724%	0.617863%	1.190000%	2.542587%
Large Industrial New Construction - Generating Station (PIL for Ed)	KS	0.734724%	0.617863%	1.190000%	2.542587%
Large Industrial New Construction	KT	0.734724%	0.617863%	1.190000%	2.542587%
Large Industrial New Construction Excess Land	KU	0.514307%	0.432504%	0.833000%	1.779811%
Large Industrial New Construction Vacant Land	KX	0.514307%	0.432504%	0.833000%	1.779811%
Commercial New Construction - Lower Tier and Education Only	XC	0.648306%		1.069252%	1.717558%
Commercial New Construction - Education Only	XD			1.069252%	1.069252%
Commercial New Construction Shared (PIL for Ed)	XH	0.648306%	0.545191%	1.069252%	2.262749%
Commercial New Construction Vacant Land (PIL for Ed)	XJ	0.453814%	0.381633%	0.748476%	1.583923%
Commercial New Construction Excess Land (PIL for Ed)	XK	0.453814%	0.381633%	0.748476%	1.583923%
Commercial New Construction - Upper Tier and Education Only	XL		0.545191%	1.069252%	1.614443%
Commercial New Construction	XT	0.648306%	0.545191%	1.069252%	2.262749%
Commercial New Construction Excess Land	XU	0.453814%	0.381633%	0.748476%	1.583923%
Commercial New Construction Vacant Land	XX	0.453814%	0.381633%	0.748476%	1.583923%
Office Building New Construction - Lower Tier and Education Only	YC	0.648306%		1.069252%	1.717558%
Office Building New Construction - Education Only	YD			1.069252%	1.069252%
Office Building New Construction Shared (PIL for Ed)	YH	0.648306%	0.545191%	1.069252%	2.262749%
Office Building New Construction Excess Land (PIL for Ed)	YK	0.453814%	0.381633%	0.748476%	1.583923%
Office Building New Construction - Upper Tier and Education Only	YL		0.545191%	1.069252%	1.614443%
Office Building New Construction	YT	0.648306%	0.545191%	1.069252%	2.262749%
Office Building New Construction Excess Land	YU	0.453814%	0.381633%	0.748476%	1.583923%
Shopping Centre New Construction - Lower Tier and Education Only	ZC	0.648306%		1.069252%	1.717558%
Shopping Centre New Construction - Education Only	ZD			1.069252%	1.069252%
Shopping Centre New Construction Shared (PIL for Ed)	ZH	0.648306%	0.545191%	1.069252%	2.262749%
Shopping Centre New Construction Excess Land (PIL for Ed)	ZK	0.453814%	0.381633%	0.748476%	1.583923%
Shopping Centre New Construction - Upper Tier and Education Only	ZL		0.545191%	1.069252%	1.614443%
Shopping Centre New Construction	ZT	0.648306%	0.545191%	1.069252%	2.262749%
Shopping Centre New Construction Excess Land	ZU	0.453814%	0.381633%	0.748476%	1.583923%