



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 15-2004

A By-law to provide for the
Levy and Collection of Interim Taxes
for the Year 2004

WHEREAS it is expedient to provide for the levy and collection of interim taxes for the year 2004 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 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;

"Notional Tax Rate" means restated prior year's tax rates to produce equivalent tax levy of prior year based on revised current value assessment;

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:

- (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(1)(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;
 - (iii) 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, 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:
 - (i) THE amount levied shall be calculated using notional tax rates against current value assessment, as most recently revised;
 - (ii) 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 notional tax rate 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 23rd, March 24th and April 26th, 2004, 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, 2004.
- 5. (1) THAT the Treasurer shall add a late payment charge as a penalty for default of the instalments in accordance with By-Law 161-2003.

(2) THAT the Treasurer shall also add a late payment charge as interest in accordance with By-law 161-2003.
- 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.

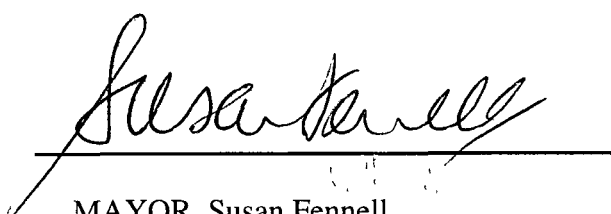
7. (1) THAT the following institutions are hereby authorized to collect instalments of taxes to be credited to the Treasurer:
- (i) All Schedule I and Schedule II banks pursuant to the *Bank Act*;
 - (ii) Trust Companies registered under the laws of the Province of Ontario;
 - (iii) Province of Ontario Savings Offices; and
 - (iv) Credit Unions and Caisses Populaires.
- (2) THE institutions described in subsection 7(1) 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 property of the person taxed.
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 26th, day of January, 2004

APPROVED AS TO FORM LAW DEPT. BRAMPTON
WCC
DATE 24/01/04

Approved as to content:


Henry Coffey,
Tax Manager


MAYOR, Susan Fennell


CLERK, L.J. Mikulich