



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number 163.2009

A By-Law to Provide for the Levy and
Collection of Realty Taxes for the Year 2009

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 2009 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 2009 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, 2009 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 2009 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 and Schedule B to this by-law, and the taxes levied shall be collected in three (3) instalments, (due July 22nd, August 19th and September 23rd 2009 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 and September 23rd and October 21st 2009 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 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 2009
August 2009
September 2009
October 2009
November 2009
December 2009

(3) For the year 2009, pursuant to Sections 312 (4) of the *Municipal Act*, 2001, a special charge or tax rate of .382619% 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 \$362,613 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 2009, 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*, as 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 %) interest 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 a late payment charge of one and one-quarter percent (1 ¼%) interest 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.

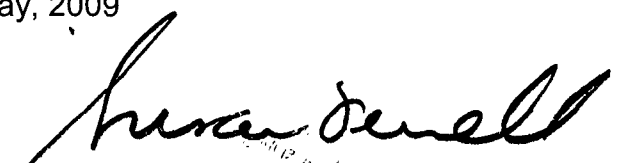
(2) The institutions shall provide a receipt to the taxpayer and the City shall credit the taxpayer's account for the amount paid effective on the date of the institution's receipt to the taxpayer.

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 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 13th, day of May, 2009

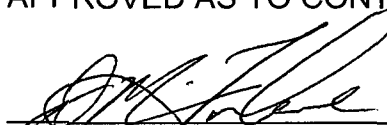
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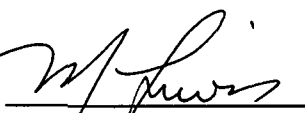

SUSAN FENNELL MAYOR


APPROVED
AS TO FORM
LAW DEPT.
BRAMPTON

CG
DATE 7/05/09

APPROVED AS TO CONTENT


Don McFarlane
Director of Revenue


Mo Lewis
Commissioner of Finance & Treasurer


PETER FAY CLERK