



THE CORPORATION OF THE CITY OF BRAMPTON

# BY-LAW

Number 231-2004

A By-law to Provide for the Levy and  
Collection of the Commercial, Industrial and Multi-Residential  
Final Taxes for the Year 2004

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WHEREAS section 3 of the Assessment Act, R.S.O. 1990, c. A.31, as amended, provides that all real property, with the 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 Commercial, Industrial and Multi-Residential classes according to the last revised assessment roll for The Corporation of the City of Brampton the sums set forth for various purposes in Schedule "A" 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 2004 for the purposes of the Regional Corporation and has provided for a general levy and special levies on Area Municipalities;

AND WHEREAS Ontario Regulation 115/04, prescribe the tax rates for school purposes;

AND WHEREAS pursuant to the Regional Municipality of Peel By-Law Number 7-2004, the Regional Municipality of Peel delegated to the Council of each area municipality in the authority to pass a by-law establishing tax ratios and setting out a method by which the portion of Regional levied will be raised in each area municipality for the 2004 taxation year;

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

AND WHEREAS Section 329, of the Municipal Act, 2001 dictate the method by which 2004 taxes are to be calculated;

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 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:

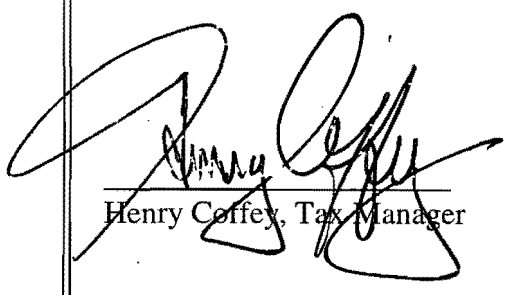
1. (1) For the year, 2004 the tax rates shown on Schedule A to this by-law shall be levied upon the whole of the assessment in each property class shown on Schedule A to this by-law.
2. (1) Any amounts levied by the interim levy for 2004 shall be deducted from the amounts levied by this by-law.
3. (1) Every owner shall be taxed according to the tax rates shown on Schedule A to this by-law, and the taxes levied under this by-law shall be due and payable in three (3) instalments, the dates of which instalments may be determined by the Treasurer of The Corporation of the City of Brampton, provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.
  - (2) For the year 2004, pursuant to Sections 208 and 312 (4) of the Municipal Act, 2001, a special charge or tax rate of 0.361341% shall be levied against the rateable property in the Brampton Downtown Business Association – Improvement Area that is in a prescribed business property class, sufficient to provide the sum of \$287,850.00 for the purposes of the Board of Management for that area, together with interest on that sum at such rate as is required to repay any interest payable by the City on the whole or any part of that sum.
    - (2) (a) 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 2004, unless otherwise required by regulation.
    - (3) 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, the dates of which instalments may be determined by the Treasurer of The Corporation of the City of Brampton, provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.
    - (4) Notwithstanding subsection (3) 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 many be determined by the Treasurer of The Corporation of the City of Brampton.
4. There shall be added to the Tax Roll all or any arrears of charges, fees, costs or other expenses as may be permitted by applicable 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, as may be specifically authorized by the applicable statute.
5. (1) Pursuant to Section 345(1) and 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 on the first date 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%) per month for the non payment of taxes due and unpaid on the first day of each calendar month, but interest shall not start to accrue before the first day of default.

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.
- (a) All Schedule I and Schedule II banks pursuant to the Bank Act;
  - (b) Trust Companies incorporated under the laws of the Province of Ontario;
  - (c) Province of Ontario Savings Offices; and
  - (d) 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 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 11<sup>th</sup> day of August, 2004

Approved as to content:

  
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 SUSAN FENNELL MAYOR

  
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 Henry Coffey, Tax Manager

Approved as to form:

  
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 LEONARD J. MIKULICH CLERK

Schedule "A"  
 Corporation of the City of Brampton  
 2004 Tax Rates and Levy

COMMERCIAL, INDUSTRIAL AND MULTI-RESIDENTIAL

Property Class	Tax Class	CVA	Lower Tier Tax Rate	Upper Tier Tax Rate	Education Tax Rate	Total Tax Rate	City of Brampton Levy	Region of Peel Levy	Education Levy	Total Levy
Multi-Residential	MT	1,060,821,555	0.713642%	0.822431%	0.296000%	1.832072%	7,570,465	8,724,521	3,140,032	19,435,018
MR Farmland Awaiting Dev. Ph. I	M1	4,493,555	0.125567%	0.144709%	0.088800%	0.359077%	5,642	6,503	3,990	16,135
MR Farmland Awaiting Dev. Ph II	M4	0	0.713642%	0.822431%	0.296000%	1.832072%	-	-	-	-
Commercial (occupied)	CT	3,006,216,889	0.542912%	0.625674%	1.737545%	2.906131%	16,321,108	18,809,126	52,234,371	87,364,605
Commercial Taxable (full rate, shared PIL)	CH	13,093,000	0.542912%	0.625674%	1.737545%	2.906131%	71,083	81,920	227,497	380,500
Commercial Taxable - (no school taxes)	CM	0	0.542912%	0.625674%	0.000000%	1.168586%	-	-	-	-
C.Farmland Awaiting Dev. Ph I	C1	1,560,000	0.125567%	0.144709%	0.088800%	0.359077%	1,959	2,257	1,385	5,602
C.Farmland Awaiting Dev. Ph II	C4	0	0.542912%	0.625674%	1.737545%	2.906131%	-	-	-	-
Commercial Vacant Units Excess Land	CU	74,489,962	0.380038%	0.437972%	1.216282%	2.034292%	283,090	326,245	906,008	1,515,343
Commercial Taxable (vacant land, shared PIL)	CJ	0	0.380038%	0.437972%	1.216282%	2.034292%	-	-	-	-
Commercial Office	DT	74,387,734	0.542912%	0.625674%	1.737545%	2.906131%	403,860	465,425	1,292,520	2,161,805
Commercial Office Taxable (full rate, shared PIL)	DH	0	0.542912%	0.625674%	1.737545%	2.906131%	-	-	-	-
Commercial Office Vacant	DU	0	0.380038%	0.437972%	1.216282%	2.034292%	-	-	-	-
Shopping Centres	ST	788,603,235	0.542912%	0.625674%	1.737545%	2.906131%	4,281,420	4,934,088	13,702,336	22,917,844
Shopping Centres	SU	1,649,840	0.380038%	0.437972%	1.216282%	2.034292%	6,270	7,226	20,067	33,563
Parking Lot	GT	2,335,000	0.542912%	0.625674%	1.737545%	2.906131%	12,677	14,609	40,572	67,858
Parking Lot Vacant	CX	117,427,530	0.380038%	0.437972%	1.216282%	2.034292%	446,270	514,300	1,428,249	2,388,819
Industrial (occupied)	IT	1,191,530,200	0.615281%	0.709075%	1.984482%	3.308838%	7,331,254	8,448,843	23,645,702	39,425,799
Industrial Taxable (full rate, shared PIL)	IH	14,321,000	0.615281%	0.709075%	1.984482%	3.308838%	88,114	101,547	284,198	473,859
I. Farmland Awaiting Dev. Ph I	I1	13,147,000	0.125567%	0.144709%	0.088800%	0.359077%	16,508	19,025	11,675	47,208
I. Farmland Awaiting Dev. Ph II	I4	166,500	0.615281%	0.709075%	1.984482%	3.308838%	1,024	1,181	3,304	5,509
Ind. Vacant Units and Excess Land	IU	52,073,920	0.430696%	0.496353%	1.389137%	2.316186%	224,280	258,470	723,378	1,206,129
Ind. Vacant Land	IX	185,180,465	0.430696%	0.496353%	1.389137%	2.316186%	797,566	919,148	2,572,411	4,289,125
Ind. Taxable (vacant land, shared PIL)	IJ	185,500	0.430696%	0.496353%	1.389137%	2.316186%	799	921	2,577	4,297
Large Industrial	LT	577,838,555	0.615281%	0.709075%	1.984482%	3.308838%	3,555,328	4,097,309	11,467,102	19,119,739
Large Industrial Vacant	LU	8,971,980	0.430696%	0.496353%	1.389137%	2.316186%	38,642	44,533	124,633	207,808
<b>TOTAL</b>		<b>7,188,493,420</b>					<b>41,457,361</b>	<b>47,777,195</b>	<b>111,832,007</b>	<b>201,066,563</b>

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