



THE CORPORATION OF THE CITY OF BRAMPTON

# BY-LAW

Number 262-94

Being a By-Law to provide for an Interim  
Tax Levy and the Collection of taxes  
and to repeal By-law 27-83.

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 Section 156, 392, 399 and 419 of the Municipal Act, R.S.O. 1990, Chapter M.45 and amendments thereto:

AND WHEREAS Sections 3 and 7 of the Assessment Act, R.S.O. 1990, Chapter A.31 and amendments thereto provides that all real property and business with specific exceptions, are subject to assessment and taxation;

NOW THEREFORE, the Council of The Corporation of the City of Brampton ENACTS AS FOLLOWS:

1. Prior to adoption of the estimates in each year, there shall be raised, levied and collected an Interim levy;
  - (a) On the whole of the assessment for real property according to the last revised assessment roll, a sum equal to fifty percent (50%) of the total residential rate of the preceding year on residential real property; and
  - (b) On the whole of the assessment for business according to the last revised assessment roll, a sum equal to fifty percent (50%) of the total business rate of the preceding year on business assessment.
2. That the taxes levied under this By-Law shall be collected in three (3) instalments per billing for realty taxes and one (1) instalment per billing for business taxes, the first instalment to be due not less than twenty-one (21) days after the date of the mailing of the tax notices and each subsequent instalment to be due on a date to be named not less than thirty (30) days following the due date of the prior instalment.

3. (a) That for realty supplementary taxes levied per Sections 33 & 34 of The Assessment Act, three due dates will be established provided that 21 days notice is given for the first due date.  
  
(b) That for business supplementary taxes, one instalment will be given with no less than 21 days notice.
4. (a) Notwithstanding clause 2 of this By-Law, the Treasurer shall levy and collect a sum calculated for those properties subject to an agreement under The City of Brampton's Preauthorized Tax Payment program. The Interim billing to be paid in six (6) installments and the Final billing to be in five (5) installments.  
  
(b) The amount of the Interim installments and levy referred to in 4 (a) will be the amount of the previous year's levy divided by eleven multiplied by six (6), plus a service charge of no more than \$1.00 per instalment. The Final Levy and Installments will be the Total Current year's levy minus the Interim Amount divided by five (5), plus a service charge of no more than \$1.00 per instalment. Each instalment will be due on the first banking day, or nearly as practicable, of each calendar month commencing January through November inclusive.
5. (a) There shall be added to the Collector's Roll all or any arrears of hydro or service charges and engineer's fees as provided by the Power Commission Act, the Weed Control Act, the Drainage Act, the Line Fence Act, and such other Acts which provide as aforesaid and they shall be collected in the same manner as other rates and levies.
6. Pursuant to Subsection (3) of Section 399 of The Municipal Act the Treasurer and/or Collector shall add a percentage charge as a penalty for default of payment of the instalments of taxes on the respective due dates of one and one quarter percent (1 1/4%) interest on the first day of default and on the first day of each calendar month thereafter in which default continues in the year in which the taxes were levied.

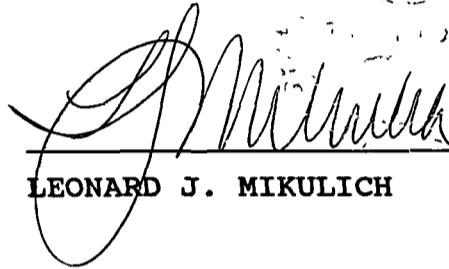
7. Pursuant to Section 419 of The Municipal Act, the Treasurer and/or Collector shall add one and one quarter percent (1 1/4%) interest on the first day of each calendar month to the taxes remaining unpaid after December 31st of the year in which the taxes were levied.
8. Pursuant to Subsection (9) of Section 399 of The Municipal Act the Treasurer and/or Collector are hereby authorized to accept part payments from time to time, on account of taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under Sections 6 and 7 herein in respect to nonpayment of taxes or any instalment thereof.
9. Where the Treasurer and/or Collector receives part payment on account of taxes due for any year, he shall credit such part payment first on account of the interest and percentage charge, if any, added to such taxes in accordance with Section 399, Subsection (10) and Section 412 of The Municipal Act.
10. That the following institutions within the City of Brampton are hereby authorized to collect instalments of taxes on or before respective due dates, to be credited to the Treasurer: All Chartered Banks of Canada, Trust Companies of Ontario, Province of Ontario Savings Offices, Credit Unions and Caisses Populaires.
11. That the Treasurer and/or Collector are hereby authorized to mail every tax notice or cause same to be mailed to the address of the residence or place of business of the person taxed as provided by Section 392 and 397 of The Municipal Act.
12. By-Law #27-83 is repealed.
13. This By-Law shall come into effect January 1st, 1995 and shall remain in force from year to year until it is repealed.

READ A FIRST, SECOND AND THIRD TIME and passed in Open  
Council this 12th day of December , 1994.



PETER ROBERTSON

MAYOR



LEONARD J. MIKULICH

CLERK

APPROVED  
AS TO FORM  
LAW DEPT  
BRAMPTON

DATE

