

## THE CORPORATION OF THE CITY OF BRAMPTON

## **BY-LAW**

322-77

Number

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Being	a	By-law	to	provide	for	an

Being a By-law to provide for an Interim Tax Levy and the Collection of Taxes.

WHEREAS Section 303(1) of The Municipal Act, and amendments thereto and Section 83 of The Regional Municipality of Peel Act, provide that the municipality may raise by way of interim levy, on the whole of the assessment for real property according to the last revised assessment roll, a sum not exceeding fifty per cent (50%) of the residential rate of the preceding year on residential real property of public school supporters;

AND WHEREAS Section 303(2) of The Municipal Act, R.S.O. 1970, as amended, provides that a municipality may raise by way of interim levy, on the whole of the assessment for business according to the last revised assessment roll, a sum not exceeding fifty per cent (50%) of the business rate of the preceding year on business assessment of public school supporters.

NOW THEREFORE the Council of The Corporation of the City of Brampton ENACTS as follows:

- 1. Prior to the adoption of the estimates in each year, there shall be raised, levied and collected:
  - (a) On the whole of the assessment for real property according to the last revised assessment roll, a sum equal to fifty per cent (50%) of the total residential rate of the preceding year on residential real property of public school supporters; and
  - (b) On the whole of the assessment for business according to the last revised assessment roll, a sum equal to fifty per cent (50%) of the total business rate of the

preceding year on business assessment of public school supporters.

- 2. That the taxes levied under this By-law shall be collected in three instalments for realty taxes and one instalment for business taxes, the first instalment to be due not less than fourteen (14) 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 in accordance with Subsection (1) of Section 527 of The Municipal Act.
- 3. Pursuant to Subsection (3) of Section 527 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 per cent (1%) 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.
- 4. Pursuant to Section 553 of The Municipal Act, the Treasurer and/or Collector shall add one (1) per cent 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.
- 5. Pursuant to Subsection (9) of Section 527 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 3 and 4 herein in respect to nonpayment of taxes or any instalment thereof.
- 6. 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 527, Subsection (10) of The Municipal Act.

- 7. 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 Sections 521 and 523 of The Municipal Act.
- 8. By-law 19-74, as amended, is hereby repealed.
- 9. This By-law 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 19th day of December , 1977.

JAMES E. ARCHDEKÍN

MAYOF

KENNETH R. RICHARDSON

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PASSED December 19 77



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