

The Corporation of the Municipality of Brockton



By-Law 2021-053

Being a By-Law to Provide for the Adoption of Tax Rates and to Further Provide for Penalty and Interest in Default of Payment Thereof for 2021

Whereas Section 312 of the *Municipal Act 2001*, S.O. 2001, c.25, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for the year as provided under Section 290 of the *Municipal Act, 2001* S.O. 2001 c. 25 pass a by-law to levy a separate tax rate on the assessment in each property class; and Section 312(1) allows for special local municipal levy to raise an amount for any purpose on less than all the rateable property in the local municipality, the amount the local municipality decided to raise in its budget for the year under Section 290 for that purpose on less than all the rateable property;

And Whereas Sections 307 and 308 of the *Municipal Act, 2001*, require tax rates to be established in the same proportion to tax ratios;

And Whereas Section 2 of the Corporation of the County of Bruce By-Law 2021-21 establishes tax ratios for all municipalities within the County of Bruce for the year 2021;

And Whereas the Corporation of the County of Bruce By-Law 2019-037 has provided for the maximum utilization of tax capping tools to limit and finance tax increases;

And Whereas the rateable property of the Municipality of Brockton according to the last revised assessment roll amounts to \$1,627,481,038 made up as follows:

Assessment Roll Breakdown

Tax Class	Assessment
Residential	\$843,168,761
Residential (Education Only)	\$0
Multi-Residential	\$29,462,500
Commercial Occupied	\$82,314,993
Commercial Excess Land	\$306,700
Commercial Vacant Land	\$685,000
Industrial Occupied	\$11,597,500
Industrial Excess Land	\$107,700
Industrial Vacant Land	\$346,300
Pipelines	\$2,750,000
Farm	\$651,434,854
Managed Forest	\$4,970,300
Landfill	\$336,700

And Whereas the Council of the Corporation of the Municipality of Brockton has, in accordance with the *Municipal Act, 2001* considered the estimates of the municipality and it is necessary that the following sums be raised by means of taxation for the year 2021;

To Be Raised by Means of Taxation

Purpose	Dollars Raised
General Purposes	\$9,855,085
County Purposes	\$4,747,603
School Boards	\$2,325,936
Business Improvement Area	\$83,800
Total	\$17,012,424

Now Therefore the Council of the Corporation of the Municipality of Brockton **Enacts as Follows:**

Tax Rates

Tax Class for 2021	Class ID	County	Municipal	Education	Tax Rates
Residential	RT	0.00413204	0.00861027	0.00153000	0.01427231
Farmlands	FT	0.00103301	0.00215257	0.00038250	0.00356808
Multi-Residential	MT	0.00413204	0.00861027	0.00153000	0.01427231
Commercial	CT	0.00509522	0.01061733	0.00880000	0.02451254
Commercial: Vacant Land	CX	0.00356665	0.00743213	0.00880000	0.01979878
Commercial - Excess Land	CU	0.00356665	0.00743213	0.00880000	0.01979878
Commercial - New Const	XT	0.00509522	0.01061733	0.00880000	0.02451254
Shopping Centre	ST	0.00509522	0.01061733	0.00880000	0.02451254
Industrial	IT	0.00722157	0.01504817	0.00880000	0.03106974
Industrial: Vacant Land	IX	0.00469402	0.00978131	0.00880000	0.02327533
Industrial: Excess Land	IU	0.00469402	0.00978131	0.00880000	0.02327533
Industrial: New Const	JT	0.00722157	0.01504817	0.00880000	0.03106974
Large Industrial	LT	0.00722157	0.01504817	0.00880000	0.03106974
Large Industrial: Excess Land	LU	0.00469402	0.00978131	0.00880000	0.02327533
Pipelines	PT	0.00419981	0.00875148	0.00880000	0.02175128
Managed Forests	TT	0.00103301	0.00215257	0.00038250	0.00356808
Landfill	HF	0.00505739	0.01053850	0.00880000	0.02439589
Residential PIL: General	RG	0.00413204	0.00861027	0.00000000	0.01274231
Residential: Shared PIL	RH	0.00413204	0.00861027	0.00153000	0.01427231
Commercial PIL	CF	0.00509522	0.01061733	0.00980000	0.02551254
Commercial PIL: General	CG	0.00509522	0.01061733	0.00000000	0.01571254
Commercial: Shared PIL	CH	0.00356665	0.00743213	0.00980000	0.02079878
Commercial PIL: General, Excess Land	CW	0.00356665	0.00743213	0.00000000	0.01099878
Industrial: Shared PIL	IH	0.00722157	0.01504817	0.01250000	0.03476974
Industrial: Vacant Land, Shared PIL	IJ	0.00469402	0.00978131	0.01250000	0.02697533
BIA (min. \$175; Max. \$625)					0.00359727

School Board	Percentage (%)
English Public	77.027%
English Separate	21.196%
French Public	0.522%
French Separate	1.255%

- 1.0 There shall be levied and collected upon the assessable lands and buildings, within the Corporation of the Municipality of Brockton, Walkerton Ward, as set out in By-Law 2020-136, rates for the year 2021 with the Business Improvement Area Levy being subject to setting out a minimum levy of \$175.00 per year and a maximum levy of \$625.00 per year.

- 2.0 There shall be Reserve Funds or Reserves provided for in the 2021 levy as per the 2021 Itemized Budget package as per the File Copy of the 2021 Budget. The transfers to the reserve accounts will be done June and December 2021.
- 3.0 There shall be a special local municipal levy identified as a Waste Management fee in the amount of \$35.00 per household or commercial and industrial property for the Brant and Greenock ward and \$75.00 for the Walkerton ward. Multi Residential, Commercial and Industrial properties that provide a copy of their third-party waste removal contract, may apply for an exemption if that third party does not use Brockton Landfills.
- 4.0 That the amount of taxes and service charges levied, pursuant to this by-law, shall be reduced by the amount of the interim levy for 2021 and the balance shall be divided into two equal amounts. The first instalment shall be due and payable on or before the 30th day of September 2021 and the second instalment shall be due and payable on or before the 30th day of November 2021. If not paid on or before the due dates, penalty shall be added.
- 5.0 That penalty will be charged after the instalment dates named for payment at the rate of one and one-quarter percent (1.25%) on the on the first day of each calendar month until December 31, 2021. Statutory interest of one and one-quarter percent (1.25%) per month will be charged on all unpaid taxes after January 1, 2022 in addition to the above penalty.
- 6.0 The Tax Collector is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of residence of the person to whom such notice is required to be given, on or before September 7, 2021.
- 7.0 That the Tax Collector shall proceed to collect the amount to be raised by this by-law, together with all other sums on the tax roll in the manner as set forth in the Assessment Act and the Municipal Act and all other by-laws in force in this municipality.
- 8.0 That this By-Law shall come into effect upon final passage.
- 9.0 This By-Law may be cited as the "2021 Tax Rates By-Law".

Read, Enacted, Signed and Sealed this 27th day of April, 2021.

Original Signed By
Mayor – Chris Peabody

Original Signed By
Clerk – Fiona Hamilton