

The Corporation of the Municipality of Brockton



By-Law 2019-062

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 2019

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 2019-012 establishes tax ratios for all municipalities within the County of Bruce for the year 2019;

And Whereas the Corporation of the County of Bruce By-Law 2018-046 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 \$1,483,200,506 made up as follows:

Assessment Roll Breakdown

Tax Class	Assessment
Residential	\$807,469,008
Residential (Education Only)	\$244,000
Multi-Residential	\$27,818,500
Commercial Occupied	\$69,056,240
Commercial Vacant Units	\$641,475
Commercial Vacant Land	\$274,825
Industrial Occupied	\$9,182,025
Industrial Vacant Units	\$291,500
Industrial Vacant Land	\$107,550
Pipelines	\$2,634,553
Farm	\$561,836,822
Managed Forest	\$3,644,008

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 2019;

To Be Raised by Means of Taxation

Purpose	Dollars Raised
General Purposes	\$8,821,083
County Purposes	\$4,216,575
School Boards	\$2,407,246.74
Business Improvement Area	\$83,800
Total	\$15,528,704.74

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

Tax Rates

Tax Class for 2019	County	Municipal	Education	Tax Rates
Residential and Farm	0.00389693	0.00815239	0.00161000	0.01365932
Multi-Residential	0.00389693	0.00815239	0.00161000	0.01365932
Multi-Residential - New Const	0.00389693	0.00815239	0.00161000	0.01365932
Commercial	0.00480531	0.01005271	0.01030000	0.02515802
Commercial - Vacant Land	0.00336371	0.00703690	0.00721000	0.01761061
Commercial - Vacant Bldg	0.00336371	0.00703690	0.00721000	0.01761061
Commercial - New Const	0.00480531	0.01005271	0.01030000	0.02515802
Industrial	0.00681067	0.01424793	0.01290000	0.03395860
Industrial - Vacant Land	0.00442693	0.00926116	0.00838500	0.02207309
Industrial - Vacant Bldg	0.00442693	0.00926116	0.00838500	0.02207309
Industrial - New Const	0.00681067	0.01424793	0.01030000	0.03135860
Pipelines	0.00396084	0.00828609	0.00969958	0.02194651
Farmlands	0.00097423	0.00203810	0.00040250	0.00341483
Managed Forests	0.00097423	0.00203810	0.00040250	0.00341483
Landfill	0.00476963	0.00997808	0.01030000	0.02480803
BIA (min. \$175; Max. \$625)				0.00449687

School Board	Percentage (%)
English Public	77.931%
English Separate	20.299%
French Public	0.494%
French Separate	1.105%

- 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 2019-001, rates for the year 2019 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 2019 levy as per the 2019 Itemized Budget package as per the File Copy of the 2019 Budget. The transfers to the reserve accounts will be done June and December 2019.
- 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 2019 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 2019 and the second instalment shall be due and payable on or before

the 29th day of November 2019. 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, 2019. Statutory interest of one and one-quarter percent (1.25%) per month will be charged on all unpaid taxes after January 1, 2020 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, 2019.
- 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 "2019 Tax Rates By-Law".

Read, Enacted, Signed and Sealed this 18th day of June, 2019.

Original Signed By
Mayor – Chris Peabody

Original Signed By
Clerk – Fiona Hamilton