



THE CORPORATION OF THE CITY OF BRAMPTON

# BY-LAW

Number 153-2006

A By-Law to Provide for the Levy and  
Collection of Realty Taxes for the Year 2006

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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 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 residential, farmland, managed forests and pipeline 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 2006 for the purposes of the Regional Corporation and has provided for a general levy and special levies on Area Municipalities;

AND WHEREAS Ontario Regulation 98/06 prescribes the tax rates for school purposes;

AND WHEREAS the Regional Municipality of Peel delegated to the Council of each area municipality the authority to pass a by-law establishing tax ratios and setting out a method by which the portion of Regional levies will be raised in each area municipality for the 2006 taxation year;

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

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 of taxes 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, 2006 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. Any amounts levied by the interim levy for 2006 shall be deducted from the amounts levied by this by-law.
3. (1a) Every property within the tax classes of Residential, Farm, Managed Forest & Pipelines shall be taxed according to the tax rates shown on Schedule A to this by-law, and the taxes levied shall be collected in three (3) instalments, (due July 19<sup>th</sup>, August 23<sup>rd</sup> and September 27<sup>th</sup> respectively) provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.  
(1b) Every property within the tax classes of Commercial, Industrial and Multi-Residential shall be taxed according to the tax rates shown on Schedule A to this by-law, and the taxes levied shall be collected in three (3) instalments, (due August 23<sup>rd</sup> and September 27<sup>th</sup> and October 25<sup>th</sup> 2006 respectively) provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.  
  
(2) Notwithstanding subsection 3 (1a) & (1b), the final levy for real property taxes including local improvement assessments, for those properties subject to an agreement under the City of Brampton Pre-Authorized Tax Payment Program shall be due and payable to the Corporation of the City of Brampton in six (6) instalments where practicable based on the withdrawal day consisting of the option of payment dates on the 1<sup>st</sup> or the 15<sup>th</sup>, or the next subsequent business day in the event of a weekend or a statutory holiday, during the months of:  
  
July 2006  
August 2006  
September 2006  
October 2006  
November 2006  
December 2006
- (3) For the year 2006, pursuant to Sections 312 (4) of the *Municipal Act*, 2001, a special charge or tax rate of .379273% shall be levied against the ratable property in the downtown core that belongs to a class of property prescribed under the *Assessment Act* as a business property class for the purposes of sections 204 to 214 of the *Municipal Act*, 2001, sufficient to provide the sum of \$315,500 for the purposes of the Brampton Downtown Development Corporation, pursuant to Section 3.1 on Ontario Regulation 168/03, *Municipal Act*, 2001, together with interest on the sum at such rate as is required to repay any interest payable by the City on the whole or any part of that sum.
- (4) 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 2006, unless otherwise required by regulation.
- (5) 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, provided that the first instalment shall be due not earlier than 21 days from the date of the mailing of the tax notice.
- (6) 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 may be determined by the Treasurer of The Corporation of the City of Brampton.
4. There shall be added to the Collector's Roll all or any Local Improvement or Special Charges, arrears of charges, fees, costs or other expenses as may be permitted by applicable Provincial legislation and such Local Improvement or Special Charges, 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(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 day 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 a late payment charge of one and one-quarter percent (1 ¼%) interest for the non-payment of taxes due and unpaid on the first day of each calendar month.
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:
  - (1a) All Schedule I and Schedule II banks pursuant to the *Bank Act*;
  - (1b) Trust Companies incorporated under the laws of the Province of Ontario;
  - (1c) Province of Ontario Savings Offices; and
  - (1d) 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 unless directed otherwise by the taxpayer or agent of the taxpayer, 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.

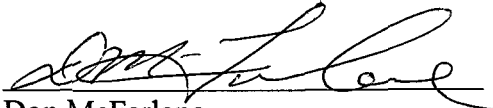
ENACTED and PASSED this 24<sup>th</sup> day of May, 2006

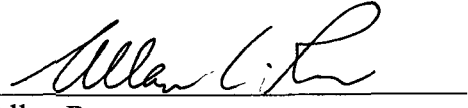
APPROVED AS TO FORM

W.C. Amos 05/05/06

  
SUSAN FENNELL MAYOR

APPROVED AS TO CONTENT

  
Don McFarlane  
Director of Revenue

  
Allan Ross,  
Commissioner of Finance & Treasurer

  
KATHY ZAMMIT CLERK

Schedule "A" **TO BIC 153-2006**  
 Corporation of the City of Brampton  
 2006 Tax Rates and Levy

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
Residential & Farm	RT	31,573,923,959	0.417771%	0.463556%	0.264000%	1.145327%	131,906,702	146,362,676	83,355,159	361,624,537
Residential Taxable (full rate, shared PIL)	RH	0	0.417771%	0.463556%	0.264000%	1.145327%	-	-	-	-
Res. Farmland Awaiting Dev. Ph. I	R1	1,827,785	0.125331%	0.139067%	0.079200%	0.343598%	2,291	2,542	1,448	6,280
Res. Farmland Awaiting Dev. Ph. II	R4	0	0.417771%	0.463556%	0.264000%	1.145327%	-	-	-	-
Multi-Residential	MT	1,062,605,115	0.712300%	0.790362%	0.264000%	1.766662%	7,568,932	8,398,429	2,805,278	18,772,638
MR Farmland Awaiting Dev. Ph. I	M1	4,919,855	0.125331%	0.139067%	0.079200%	0.343598%	6,166	6,842	3,897	16,905
MR Farmland Awaiting Dev. Ph II	M4	0	0.712300%	0.790362%	0.264000%	1.766662%	-	-	-	-
Commercial (occupied)	CT	3,681,717,410	0.541891%	0.601278%	1.553938%	2.697107%	19,950,887	22,137,353	57,211,606	99,299,846
Commercial Taxable (full rate, shared PIL)	CH	15,135,000	0.541891%	0.601278%	1.553938%	2.697107%	82,015	91,003	235,189	408,207
Commercial Taxable - (no school taxes)	CM	0	0.541891%	0.601278%	0.000000%	1.143169%	-	-	-	-
C.Farmland Awaiting Dev. Ph I	C1	1,794,000	0.125331%	0.139067%	0.079200%	0.343598%	2,248	2,495	1,421	6,164
C.Farmland Awaiting Dev. Ph II	C4	0	0.541891%	0.601278%	1.553938%	2.697107%	-	-	-	-
Commercial Vacant Units Excess Land	CU	87,305,417	0.379324%	0.420895%	1.087757%	1.887975%	331,170	367,464	949,670	1,648,304
Commercial Taxable (vacant land, shared PIL)	CJ	0	0.379324%	0.420895%	1.087757%	1.887975%	-	-	-	-
Commercial Office	DT	178,601,034	0.541891%	0.601278%	1.553938%	2.697107%	967,823	1,073,889	2,775,349	4,817,060
Commercial Office Taxable (full rate, shared PIL)	DH	0	0.541891%	0.601278%	1.553938%	2.697107%	-	-	-	-
Commercial Office Vacant	DU	2,893,975	0.379324%	0.420895%	1.087757%	1.887975%	10,978	12,181	31,479	54,638
Shopping Centres	ST	999,817,970	0.541891%	0.601278%	1.553938%	2.697107%	5,417,921	6,011,684	15,536,551	26,966,157
Shopping Centres	SU	7,928,580	0.379324%	0.420895%	1.087757%	1.887975%	30,075	33,371	86,244	149,690
Parking Lot	GT	3,082,000	0.541891%	0.601278%	1.553938%	2.697107%	16,701	18,531	47,892	83,125
Commercial Vacant	CX	162,849,015	0.379324%	0.420895%	1.087757%	1.887975%	617,725	685,423	1,771,401	3,074,548
Industrial (occupied)	IT	1,327,174,985	0.614123%	0.681427%	1.781118%	3.076668%	8,150,492	9,043,724	23,638,553	40,832,769
Industrial Taxable (full rate, shared PIL)	IH	12,192,500	0.614123%	0.681427%	1.781118%	3.076668%	74,877	83,083	217,163	375,123
I. Farmland Awaiting Dev. Ph I	I1	16,303,000	0.125331%	0.139067%	0.079200%	0.343598%	20,433	22,672	12,912	56,017
I. Farmland Awaiting Dev. Ph II	I4	0	0.614123%	0.681427%	1.781118%	3.076668%	-	-	-	-
Ind. Vacant Units and Excess Land	IU	44,217,587	0.429886%	0.476999%	1.246783%	2.153668%	190,085	210,917	551,297	952,300
Ind. Vacant Land	IX	195,148,185	0.429886%	0.476999%	1.246783%	2.153668%	838,915	930,854	2,433,074	4,202,843
Ind. Taxable (vacant land, shared PIL)	IJ	203,900	0.429886%	0.476999%	1.246783%	2.153668%	877	973	2,542	4,391
Large Industrial	LT	664,103,947	0.614123%	0.681427%	1.781118%	3.076668%	4,078,418	4,525,381	11,828,475	20,432,274
Large Industrial Vacant	LU	17,061,331	0.429886%	0.476999%	1.246783%	2.153668%	73,344	81,382	212,718	367,444
Pipelines	PT	76,888,000	0.385979%	0.428279%	1.616850%	2.431108%	296,771	329,295	1,243,164	1,869,230
Farmland	FT	120,363,795	0.104443%	0.115889%	0.066000%	0.286332%	125,711	139,488	79,440	344,640
Managed Forests	TT	3,099,300	0.104443%	0.115889%	0.066000%	0.286332%	3,237	3,592	2,046	8,874
<b>TOTAL</b>		<b>40,261,157,645</b>					<b>180,764,795</b>	<b>200,575,244</b>	<b>205,033,966</b>	<b>586,374,005</b>