

The Corporation of the Municipality Of Brockton

By-Law 2015-036

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 2015.

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, pass a by-law to levy a separate tax rate on the assessment in each property class; and Sec 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 said Act, 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 Number 2015-005 establishes tax ratios for all municipalities within the County of Bruce for the year 2015; and

Whereas the Corporation of the County of Bruce By-law Number 2012-025 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 \$1,094,621,219 made up as follows:

Assessment Roll Breakdown

Tax Class	Assessment
Residential	\$718,571,348
Residential (Education Only)	\$278,500
Multi-Residential	\$19,855,602
Commercial Occupied	\$65,653,230
Commercial Vacant Units	\$885,984
Commercial Vacant Land	\$214,375
Industrial Occupied	\$9,741,648
Industrial Vacant Units	\$77,000
Industrial Vacant Land	\$110,350
Pipelines	\$2,371,299
Farm	\$275,249,542
Managed Forest	\$1,612,341

And Whereas the Municipal Council of the Corporation of the Municipality of Brockton has, in accordance with the Municipal Act, considered the estimates of the municipality and it is necessary that the following sums be raised by means of taxation for the year 2015

To Be Raised by Means of Taxation

Purpose	Dollars Raised
General Purposes	\$6,875,000
County Purposes	\$3,455,373
School Boards	\$2,452,534
Business Improvement Area	\$77,550
Total	\$12,860,457

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

1. Tax Rates

Tax Class for 2015	County	Municipal	Education	Tax Rates
Residential & Farm	0.00378902	0.00756161	0.00195000	0.01330063
Multi-Residential	0.00378902	0.00756161	0.00195000	0.01330063
Commercial	0.00467223	0.00932422	0.01117970	0.02517615
Commercial - Vacant Land	0.00327056	0.00652696	0.00782579	0.01762331
Commercial - Vacant Bldg.	0.00327056	0.00652696	0.00782579	0.01762331
Commercial - New Const.	0.00467223	0.00932422	0.01117970	0.02517615
Industrial	0.00662206	0.01321543	0.01530000	0.03513749
Industrial - Vacant Land	0.00430434	0.00859003	0.00994500	0.02283937
Industrial - Vacant Bldg.	0.00430434	0.00859003	0.00994500	0.02283937
Industrial - New Const.	0.00622060	0.01321543	0.01190000	0.03133603
Pipelines	0.00385116	0.00768562	0.00961821	0.02115499
Farmlands	0.00094725	0.00189040	0.00048750	0.00332515
Managed Forests	0.00094725	0.00189040	0.00048750	0.00332515
BIA (Min. \$150; Max. \$600)	-	-	-	0.00411879

School Board	Percentage (%)
English Public	81.760%
English Separate	17.158%
French Public	0.204%
French Separate	0.878%

- 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 2010-44, rates for the year 2015 with the Business Improvement Area Levy being subject to setting out a minimum levy of \$150.00 per year and a maximum levy of \$600.00 per year.
- There shall be Reserve Funds or Reserves provided for in the 2015 levy as per the 2015 Itemized Budget package as per the File Copy of the 2015 Budget. The transfers to the reserve accounts will be done June, 2015.
- 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 \$55.00 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.
- 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 2015 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 2015 and the second instalment shall be due and payable on or before the 30th day of November 2015. If not paid on or before the due dates, penalty shall be added.
- 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 31st, 2015. Statutory interest of one and one-quarter percent (1.25%) per month will be charged on all unpaid taxes after January 1, 2016 in addition to the above penalty.

7. 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 10, 2015.
8. 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.

Read, Enacted, Signed and Sealed this 27th Day of April, 2015.

Mayor – David Inglis

Clerk – Debra Roth