

The Corporation of the Municipality of Brockton



By-Law 2018-043

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 2018.

Whereas By-Law 2018-032 was adopted by The Municipality of Brockton Council on May 14th, 2018 and contained errors on the tax rate schedule;

Whereas this By-law shall repeal and replace By-Law 2018-032;

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 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 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 2018-013 establishes tax ratios for all municipalities within the County of Bruce for the year 2018; and

Whereas the Corporation of the County of Bruce By-Law 2017-049 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 \$1,365,981,189 made up as follows:

Assessment Roll Breakdown

Tax Class	Assessment
Residential	\$786,051,841
Residential (Education Only)	\$244,000
Multi-Residential	\$26,520,500
Commercial Occupied	\$66,877,324
Commercial Vacant Units	\$650,250
Commercial Vacant Land	\$274,750
Industrial Occupied	\$9,248,450
Industrial Vacant Units	\$168,000
Industrial Vacant Land	\$107,400
Pipelines	\$2,569,376
Farm	\$470,232,494
Managed Forest	\$3,036,804

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 2018

To Be Raised by Means of Taxation

Purpose	Dollars Raised
General Purposes	\$7,945,925
County Purposes	\$3,998,051
School Boards	\$2,437,493
Business Improvement Area	\$83,800
Total	\$14,465,269

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

Tax Rates

Tax Class for 2018	County	Municipal	Education	Tax Rates
Residential & Farm	0.00386942	0.00772681	0.00170000	0.01329623
Multi-Residential	0.00386942	0.00772681	0.00170000	0.01329623
Multi-Residential - New Construction	0.00386942	0.00772681	0.00170000	0.01329623
Commercial	0.00477138	0.00952793	0.01090000	0.02519931
Commercial - Vacant Land	0.00333997	0.00666955	0.00763000	0.01763952
Commercial - Vacant Building	0.00333997	0.00666955	0.00763000	0.01763952
Commercial - New Construction	0.00477138	0.00952793	0.01090000	0.02519931
Industrial	0.00676259	0.01350414	0.01340000	0.03366673
Industrial - Vacant Land	0.00439568	0.00877769	0.00871000	0.02188338
Industrial - Vacant Building	0.00439568	0.00877769	0.00871000	0.02188338
Industrial - New Construction	0.00676259	0.01350414	0.01340000	0.03366673
Pipelines	0.00393288	0.00785353	0.00978158	0.02156799
Farmlands	0.00096736	0.00193170	0.00042500	0.00332406
Managed Forests	0.00096736	0.00193170	0.00042500	0.00332406
Landfill	0.00477138	0.00952793	0.01090000	0.02519931
Business Improvement Area (BIA) (Minimum \$175; Maximum \$625)				0.00445941

School Board	Percentage (%)
English Public	79.161%
English Separate	19.438%
French Public	0.296%
French Separate	1.105%

- 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 2017-061, rates for the year 2018 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.
- There shall be Reserve Funds or Reserves provided for in the 2018 levy as per the 2018 Itemized Budget package as per the File Copy of the 2018 Budget. The transfers to the reserve accounts will be done June and December 2018.
- 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.
- 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 2018 and the balance shall be divided into two equal amounts. The first instalment shall be due and payable on or before the 28th

day of September 2018 and the second instalment shall be due and payable on or before the 30th day of November 2018. If not paid on or before the due dates, penalty shall be added.

6. 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, 2018. Statutory interest of one and one-quarter percent (1.25%) per month will be charged on all unpaid taxes after January 1, 2019 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 7, 2018.
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.
9. That By-Law 2018-032 passed on the 14th day of May, 2018 is hereby repealed and replaced.
10. This By-law shall come into full force and effect upon final passage.
11. That this By-Law shall be cited as the 2018 Tax Rate By-Law.

Read, Enacted, Signed and Sealed this 4th Day of June, 2018.

Original Signed By
Mayor – David Inglis

Original Signed By
CAO/Clerk – Sonya Watson