

The Corporation of the Municipality of Brockton



By-Law 2026-048

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 2026

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 2026-005 establishes tax ratios for all municipalities within the County of Bruce for the year 2026;

And Whereas the Corporation of the County of Bruce By-Law 2026-005 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 \$1,745,619,173 made up as follows:

Assessment Roll Breakdown

Tax Class	Assessment
Residential	\$926,019,002
Residential (Education Only)	\$0
Multi-Residential	\$41,576,500
Commercial	\$81,422,402
Industrial	\$14,082,400
Pipelines	\$6,278,000
Farm	\$669,733,169
Managed Forest	\$5,790,900
Aggregate Extraction	\$716,800

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 2026;

To Be Raised by Means of Taxation

Purpose	Dollars Raised
General Purposes	\$13,624,281
County Purposes	\$6,957,860
School Boards	\$2,641,800
Total	\$23,223,941

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

Tax Rates

Tax Class for 2026	Class ID	County	Municipal	Education	Tax Rates
Residential	RT	0.00548342	0.01073716	0.00153000	0.01775058
Farmlands Awaiting Development	R1	0.00411257	0.00805287	0.00114750	0.01331294
Farmlands	FT	0.00137086	0.00268429	0.00038250	0.00443765
Multi-Residential	MT	0.00548342	0.01073716	0.00153000	0.01775058
Multi-Residential - New	NT	0.00548342	0.01073716	0.00153000	0.01775058
Commercial	CT	0.00676161	0.01323400	0.00880000	0.02879561
Commercial - New	XT	0.00676161	0.01323400	0.00880000	0.02879561
Commercial: Vacant Land	CX	0.00676161	0.01323400	0.00880000	0.02879561
Commercial - Excess Land	CU	0.00676161	0.01323400	0.00880000	0.02879561
Shopping Centre	ST	0.00676161	0.01323400	0.00880000	0.02879561
Industrial	IT	0.00958337	0.01876534	0.00880000	0.03714871
Industrial - New	JT	0.00958337	0.01876534	0.00880000	0.03714871
Industrial: Vacant Land	IX	0.00958337	0.01876534	0.00880000	0.03714871
Industrial: Excess Land	IU	0.00958337	0.01876534	0.00880000	0.03714871
Large Industrial	LT	0.00958337	0.01876534	0.00880000	0.03714871
Large Industrial: Excess Land	LU	0.00958337	0.01876534	0.00880000	0.03714871
Pipelines	PT	0.00557335	0.01091325	0.00880000	0.02528660
Managed Forests	TT	0.00137086	0.00268429	0.00038250	0.00443765
Landfill	HF	0.00671140	0.01314169	0.00980000	0.02965309
Residential PIL: General	RG	0.00548342	0.01073716	0.00000000	0.01622058
Residential: Shared PIL	RH	0.00548342	0.01073716	0.00153000	0.01775058
Commercial PIL	CF	0.00676161	0.01323400	0.00980000	0.02979561
Commercial PIL: General	CG	0.00676161	0.01323400	0.00000000	0.01999561
Commercial: Shared PIL	CH	0.00676161	0.01323400	0.00980000	0.02979561
Commercial PIL: General, Excess Land	CW	0.00676161	0.01323400	0.00000000	0.01999561
Industrial: Shared PIL	IH	0.00958337	0.01876534	0.01250000	0.04084871
Industrial: Vacant Land, Shared PIL	IJ	0.00958337	0.01876534	0.01250000	0.04084871
Industrial PIL: Vacant Land, General	IZ	0.00958337	0.01876534	0.00000000	0.02834871
Industrial: Excess Land, Shared PIL	IK	0.00958337	0.01876534	0.01250000	0.04084871
Aggregate Extraction	VT	0.00779805	0.01526948	0.00511000	0.02817753

School Board	Percentage (%)
English Public	78.044%
English Separate	20.256 %
French Public	0.597%
French Separate	1.103%

- 1.0 There shall be Reserve Funds or Reserves provided for in the 2026 levy as per the 2026 Itemized Budget package as per the File Copy of the 2026 Budget. The transfers to the reserve accounts will be done June and December 2026.
- 2.0 There shall be a special local municipal levy identified as a Waste Management fee in the amount of \$35.00 per household for the Brant and Greenock ward and \$75.00 for the Walkerton ward. Multi Residential 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.

- 3.0 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 2026 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 2026 and the second instalment shall be due and payable on or before the 30th day of November 2026. If not paid on or before the due dates, penalty shall be added.
- 4.0 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, 2026. Statutory interest of one and one-quarter percent (1.25%) per month will be charged on all unpaid taxes after January 1, 2027 in addition to the above penalty.
- 5.0 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 5, 2026.
- 6.0 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.
- 7.0 That this By-Law shall come into effect upon final passage.
- 8.0 This By-Law may be cited as the "2026 Tax Rates By-Law".

Read, Enacted, Signed and Sealed this 12th day of May, 2026.

Original Signed By
Mayor – Chris Peabody

Original Signed By
Director of Legislative and Legal Services (Clerk)
– Fiona Hamilton