

# The Corporation of the Municipality of Brighton

## By-Law No. 037- 2018

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**Being a by-law to provide for the adoption of Tax rates for 2018 and to further provide for penalty and interest in default of payment thereof**

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**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 each year, pass a by-law to levy a separate tax rate on the assessment in each property class, including any adjustments made under Section 32, 33, 34, 39.1 or 40 of the *Assessment Act* for the purposes of raising the general local municipal levy;

**AND WHEREAS**, pursuant to the County of Northumberland By-Law Number 2018-08 tax ratios which establish the relative amounts of taxation to be borne by each property class have been adopted;

**AND WHEREAS**, pursuant to the County of Northumberland By-Law Number 2018-17, optional tools for the purpose of administering limits for the Commercial, Industrial and Multi-Residential Classes;

**AND WHEREAS**, pursuant to the County of Northumberland By-Law Number 2018-16 to adopt estimates of all sums required by the County of Northumberland for the purposes of the County and to provide a levy on its constituent municipalities;

**AND WHEREAS**, Section 307 of the *Municipal Act*, 2001, as amended requires tax rates to be established in the same proportion to tax ratios as set out by the upper tier;

**AND WHEREAS**, pursuant to the Province of Ontario Regulation 98/06 being a regulation to amend Ontario Regulation 400/98 made under the *Education Act*, The Council of The Corporation of the Municipality of Brighton is directed to levy specified tax rates on the assessment for school purposes;

**AND WHEREAS**, the calculation of the tax rates for all purposes is specified on Schedule "A" to this By-Law;

**NOW THEREFORE**, the Council of the Corporation of the Municipality of Brighton,  
**ENACTS AS FOLLOWS:**

1. That a tax rate of 0.01221588 is hereby imposed and levied on the whole of the assessment for real property in the residential/farm classes.
2. That a tax rate of 0.02933367 is hereby adopted to be applied against the whole of the assessment for real property in the commercial class.
3. That a tax rate of 0.03947939 is hereby adopted to be applied against the whole of the assessment for real property in the industrial class.
4. That a tax rate of 0.02273177 is hereby adopted to be applied against the whole of the assessment for real property in the multi-residential class.
5. That a tax rate of 0.00305397 is hereby adopted to be applied against the whole of the assessment for real property in the farmlands class.

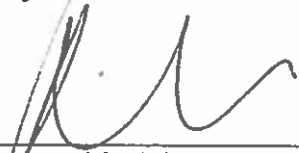
6. That a tax rate of 0.02053357 is hereby adopted to be applied against the whole of the assessment for real property in the commercial excess land class.
7. That a tax rate of 0.02053357 is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant land class.
8. That a tax rate of 0.02566160 is hereby adopted to be applied against the whole of the assessment for real property in the industrial excess land class.
9. That a tax rate of 0.02566160 is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant land class.
10. That a tax rate of 0.02424763 is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
11. That a tax rate of 0.00305397 is hereby adopted to be applied against the whole of the assessment for real property in the managed forest class.
12. That a tax rate of 0.02683367 is hereby adopted to be applied against the whole of the assessment for real property in the new commercial class.
13. That a tax rate of 0.01878357 is hereby adopted to be applied against the whole of the assessment for real property in the new commercial excess land class.
14. That a tax rate of 0.01878357 is hereby adopted to be applied against the whole of the assessment for real property in the new commercial vacant land class.
15. That a tax rate of 0.03697939 is hereby adopted to be applied against the whole of the assessment for real property in the new industrial class.
16. That a tax rate of 0.02403660 is hereby adopted to be applied against the whole of the assessment for real property in the new industrial excess land class.
17. That a tax rate of 0.02403660 is hereby adopted to be applied against the whole of the assessment for real property in the new industrial vacant land class.
18. That a tax rate of 0.00170000 is hereby adopted to be applied against the whole of the assessment for real property in the education only class.
19. That a tax rate of 0.00174538 is hereby adopted to be applied against the whole of the assessment for real property in the commercial class within the Business Improvement Area.
20. That every owner shall be taxed according to the tax rates in this By-law and such tax shall become due and payable in four instalments to be due as follows:

Interim Levy dates - February 28, 2018 and April 30, 2018  
Final Levy dates - July 31, 2018 and September 28, 2018

and non-payment of the amount on the dates stated in accordance with this section shall constitute default. Due dates for capped properties protected under Bill 140 will be set upon the determination of final capping calculations for the County of Northumberland.

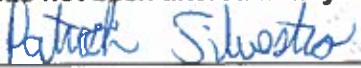
21. Penalties and interest shall be added to all payments deemed to be in default and shall become due and payable as if the same had originally been imposed and formed part of such tax levy.
22. That on all taxes of the final levy, which are in default, a penalty of one and one-quarter percent (1¼%) shall be added and thereafter, a penalty of one and one-quarter percent (1¼%) per month will be added on the 1<sup>st</sup> day of each and every month the default continues until December 31, 2018.
23. On all taxes of the final tax levy in default on January 1, 2019, interest will be added at the rate of one and one-quarter percent (1¼%) per month for each month or fraction thereof of default.
24. On all other taxes in default on January 1, 2018, interest shall be added at the rate of one and one-quarter percent (1¼%) per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
25. Penalties and interest added on all taxes of the final tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid final tax levy.
26. The Tax Collector may mail or cause to be mailed, to the residence or place of business indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.
27. The taxes are payable at the Municipality of Brighton Municipal Office, 35 Alice Street, P.O. Box 189 Brighton, Ontario, K0K 1H0

Read a first and second time, read a third time and finally passed this 7th day of May, 2018

  
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Mayor, Mark Walas

  
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Clerk, Candice Doiron

**Certified to be a true copy and correct  
copy of the original document which  
has not been altered in any way.**

  
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**Patrick Silvestro, Deputy Clerk  
Municipality of Brighton**