

The Corporation of the Municipality of Brighton

By-Law No. 042-2021

Being a By-law to provide for the adoption of tax rates for 2021 and to further provide for penalty and interest in default of payment thereof

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 09-2021 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 13-2021, 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 14-2021 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 6/20 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 0.01259459 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 0.02539689 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 0.03203564 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 0.02365918 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 0.01259459 is hereby imposed and levied on the whole of the assessment for real property in the new multi-residential class.
6. That a tax rate of 0.00314864 is hereby adopted to be applied against the whole of the assessment for real property in the farmlands class.
7. That a tax rate of 0.02539689 is hereby adopted to be applied against the whole of the assessment for real property in the commercial excess land class.
8. That a tax rate of 0.02539689 is hereby adopted to be applied against the whole of the assessment for real property in the commercial vacant land class.

9. That a tax rate of 0.03203564 is hereby adopted to be applied against the whole of the assessment for real property in the industrial excess land class.
10. That a tax rate of 0.03203564 is hereby adopted to be applied against the whole of the assessment for real property in the industrial vacant land class.
11. That a tax rate of 0.02205648 is hereby adopted to be applied against the whole of the assessment for real property in the pipeline class.
12. That a tax rate of 0.00314864 is hereby adopted to be applied against the whole of the assessment for real property in the managed forest class.
13. That a tax rate of 0.02539689 is hereby adopted to be applied against the whole of the assessment for real property in the new commercial class.
14. That a tax rate of 0.02539689 is hereby adopted to be applied against the whole of the assessment for real property in the new commercial excess land class.
15. That a tax rate of 0.02539689 is hereby adopted to be applied against the whole of the assessment for real property in the new commercial vacant land class.
16. That a tax rate of 0.03203564 is hereby adopted to be applied against the whole of the assessment for real property in the new industrial class.
17. That a tax rate of 0.03203564 is hereby adopted to be applied against the whole of the assessment for real property in the new industrial excess land class.
18. That a tax rate of 0.03203564 is hereby adopted to be applied against the whole of the assessment for real property in the new industrial vacant land class.
19. That a tax rate of 0.00153000 is hereby adopted to be applied against the whole of the assessment for real property in the residential education only class.
20. That a tax rate of 0.00634922 is hereby adopted to be applied against the whole of the assessment for real property in the commercial small-scale farm class.
21. That a tax rate of 0.00800891 is hereby adopted to be applied against the whole of the assessment for real property in the industrial small-scale farm class.
22. That a tax rate of 0.01986459 is hereby adopted to be applied against the whole of the assessment for real property in the landfill class.
23. That a tax rate of 0.00166443 is hereby adopted to be applied against the whole of the assessment for real property in the commercial class within the Business Improvement Area.
24. 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 26, 2021 and April 30, 2021
 - Final Levy dates – July 30, 2021 and September 30, 2021and non-payment of the amount on the dates stated in accordance with this section shall constitute default.

Monthly pre-authorized payments will be payable on the 15th of each month from February to November 2021.
25. 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.
26. 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 1st day of each and every month the default continues until December 31, 2021.

27. On all taxes of the final tax levy in default on January 1, 2022, interest will be added at the rate of one and one-quarter percent (1 $\frac{1}{4}$ %) per month for each month or fraction thereof of default.
28. On all other taxes in default on January 1, 2021, interest shall be added at the rate of one and one-quarter percent (1 $\frac{1}{4}$ %) per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
29. 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.
30. 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. The Tax Collector may email or cause to be emailed, to the email address specified by signed form, a notice specifying the amount of taxes payable.
31. 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 3rd day of May 2021.

(Sgd.) Brian Ostrander, Mayor

(Sgd.) Candice Doiron, Clerk