

The Corporation of the Municipality of Brighton

By-Law No 045-2020

Being a By-law to provide for the adoption of tax rates for 2020 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 2020-17 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 2020-23, 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 2020-24 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 0.012382782 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 0.02894414 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 0.03606898 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 0.023235565 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 0.00309570 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 0.02401090 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 0.02401090 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 0.02781984 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 0.02781984 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 0.02396905 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 0.00309570 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 0.02624414 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 0.02131090 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 0.02131090 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 0.03336898 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 0.02511984 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 0.02511984 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 0.00153000 is hereby adopted to be applied against the whole of the assessment for real property in the residential education only class.
19. That a tax rate of 0.00656103 is hereby adopted to be applied against the whole of the assessment for real property in the commercial small-scale farm class.
20. That a tax rate of 0.00834224 is hereby adopted to be applied against the whole of the assessment for real property in the industrial small-scale farm class.
21. That a tax rate of 0.02335278 is hereby adopted to be applied against the whole of the assessment for real property in the landfill class.
22. That a tax rate of 0.00165145 is hereby adopted to be applied against the whole of the assessment for real property in the commercial class within the Business Improvement Area.
23. 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, 2020 and May 29, 2020
Final Levy dates - September 30, 2020 and November 30, 2020

and 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 2020.
24. 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.

25. 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, 2020.
26. On all taxes of the final tax levy in default on January 1, 2021, interest will be added at the rate of one and one-quarter percent (1¼%) per month for each month or fraction thereof of default.
27. On all other taxes in default on January 1, 2020, interest shall be added at the rate of one and one-quarter percent (1.25%) per month or fraction thereof, and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
28. 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.
29. 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.
30. 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 4th day of May 2020.

(Sgd.) Brian Ostrander, Mayor

(Sgd.) Candice Doiron, Clerk

Schedule A – By-law 045-2020

Property Class	CL	General	County	Education	Total	2021 interim 50%
Residential	RT	0.00614137	0.00471141	0.00153	0.012382782	0.00619139
Multi-Residential	MT	0.01228274	0.00942282	0.00153	0.023235565	0.01161778
Residential Educ Only	RD	0	0	0.00153	0.00153	0.000765
Commercial Full	CT	0.00930541	0.00713873	0.0125	0.02894414	0.01447207
Commercial Excess Land	CU	0.00651379	0.00499711	0.0125	0.0240109	0.01200545
Commercial Vacant Land	CX	0.00651379	0.00499711	0.0125	0.0240109	0.01200545
Commercial Small Scale on Farm		0.00232635	0.00178468	0.00245	0.00656103	0.00328052
DBIA		0.00165145	0	0	0.00165145	0.00082573
Industrial Full	IT	0.01333722	0.01023176	0.0125	0.03606898	0.01803449
Industrial Excess Land	IU	0.00866919	0.00665064	0.0125	0.02781984	0.01390992
Industrial Vacant Land	IX	0.00866919	0.00665064	0.0125	0.02781984	0.01390992
Industrial Small Scale on Farm		0.0033343	0.00255794	0.00245	0.00834224	0.00417112
Pipelines	PT	0.00735798	0.00564474	0.01096633	0.02396905	0.01198452
Farmland	FT	0.00153534	0.00117785	0.0003825	0.0030957	0.00154785
Managed Forests	TT	0.00153534	0.00117785	0.0003825	0.0030957	0.00154785
Landfill		0.00614137	0.00471141	0.0125	0.02335278	0.01167639
New Comm Full	XT	0.00930541	0.00713873	0.0098	0.02624414	0.01312207
New Comm Excess Land	XU	0.00651379	0.00499711	0.0098	0.0213109	0.01065545
New Comm Vacant Land	XX	0.00651379	0.00499711	0.0098	0.0213109	0.01065545
New Industrial Full	JT	0.01333722	0.01023176	0.0098	0.03336898	0.01668449
New Industrial Excess Land	JU	0.00866919	0.00665064	0.0098	0.02511984	0.01255992
New Industrial Vacant Land	JX	0.00866919	0.00665064	0.0098	0.02511984	0.01255992