

The Corporation of the Municipality of Brighton

By-Law No 061- 2019

Being a By-law to provide for the adoption of tax rates for 2019 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 2019-06 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 2019-12, 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 2019-11 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 0.01231908 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 0.02912640 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 0.03785215 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 0.02302816 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 0.00307977 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 0.02232348 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 0.02232348 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 0.02686140 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 0.02686140 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 0.02412763 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 0.00307977 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 0.02912640 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 0.02232348 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 0.02232348 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 0.03785215 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 0.02686140 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 0.02686140 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 0.00161000 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 0.00169846 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:

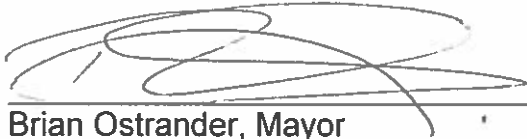
Interim Levy dates - February 28, 2019 and April 30, 2019
 Final Levy dates - July 31, 2019 and September 30, 2019

and non-payment of the amount on the dates stated in accordance with this section shall constitute default.

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 1st day of each and every month the default continues until December 31, 2019.
23. On all taxes of the final tax levy in default on January 1, 2020, 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, 2019, interest shall be added at the rate of one and one-quarter percent (1 ¼%) 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. 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.
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 3rd day of June 2019



Brian Ostrander, Mayor



Candice Doiron, Clerk

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



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

Schedule A

2019 Municipality of Brighton Total Tax Rates

Property Class	CL	General	County	Education	Total
Residential	RT	0.00597852	0.00473056	0.00161000	0.01231908
Multi-Residential	MT	0.01195703	0.00946113	0.00161000	0.02302816
Residential Educ Only	RD	0.00000000	0.00000000	0.00161000	0.00161000
Commercial Full	CT	0.00905865	0.00716775	0.01290000	0.02912640
Commercial Excess Land	CU	0.00634106	0.00501743	0.01096500	0.02232348
Commercial Vacant Land	CX	0.00634106	0.00501743	0.01096500	0.02232348
Commercial Small Scale on Farm		0.00226466	0.00179194	0.00257500	0.00663160
Industrial Full	IT	0.01392994	0.01102221	0.01290000	0.03785215
Industrial Excess Land	IU	0.00905446	0.00716444	0.01064250	0.02686140
Industrial Vacant Land	IX	0.00905446	0.00716444	0.01064250	0.02686140
Industrial Small Scale on Farm		0.00348249	0.00275555	0.00257500	0.00881304
Pipelines	PT	0.00716286	0.00566769	0.01129708	0.02412763
Farmland	FT	0.00149463	0.00118264	0.00040250	0.00307977
Managed Forests	TT	0.00149463	0.00118264	0.00040250	0.00307977
New Comm Full	XT	0.00905865	0.00716775	0.01290000	0.02912640
New Comm Excess Land	XU	0.00634106	0.00501743	0.01096500	0.02232348
New Comm Vacant Land	XX	0.00634106	0.00501743	0.01096500	0.02232348
New Indust Full	JT	0.01392994	0.01102221	0.01290000	0.03785215
New Indust Excess Land	JU	0.00905446	0.00716444	0.01064250	0.02686140
New Indust Vacant Land	JX	0.00905446	0.00716444	0.01064250	0.02686140