

The Corporation of the Municipality of Brockton



By-Law 2025-048

Being a By-Law to Provide for the Adoption of Amended Tax Rates and to Further Provide for Penalty and Interest in Default of Payment Thereof for 2025

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 2025-017 establishes tax ratios for all municipalities within the County of Bruce for the year 2025;

And Whereas the Corporation of the County of Bruce By-Law 2025-017 has provided for the maximum utilization of tax capping tools to limit and finance tax increases;

And Whereas the Corporation of the Municipality of Brockton adopted the 2025 Tax Rates By-Law 2025-040 on April 23, 2025 and desires to amend the By-Law to include an additional Tax Rate Class;

And Whereas the rateable property of the Municipality of Brockton according to the last revised assessment roll amounts to \$1,728,598,373 made up as follows:

Assessment Roll Breakdown

| Tax Class | Assessment |
|------------------------------|---------------|
| Residential | \$917,408,948 |
| Residential (Education Only) | \$0 |
| Multi-Residential | \$36,009,500 |
| Commercial | \$78,976,535 |
| Industrial | \$13,175,900 |
| Pipelines | \$6,177,000 |
| Farm | \$670,317,190 |
| Managed Forest | \$5,816,500 |
| 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 2025;

To Be Raised by Means of Taxation

| Purpose | Dollars Raised |
|------------------|-----------------------|
| General Purposes | \$13,092,904 |
| County Purposes | \$6,572,546 |
| School Boards | \$2,589,963 |
| Total | \$22,255,413 |

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

Tax Rates

| Tax Class for 2025 | Class ID | County | Municipal | Education | Tax Rates |
|--------------------------------------|-----------------|---------------|------------------|------------------|------------------|
| Residential | RT | 0.00525735 | 0.01047296 | 0.00153000 | 0.01725835 |
| Farmlands Awaiting Development | R1 | 0.00394301 | 0.00785472 | 0.00114750 | 0.01294376 |
| Farmlands | FT | 0.00131434 | 0.00261824 | 0.00038250 | 0.00431459 |
| Multi-Residential | MT | 0.00525735 | 0.01047296 | 0.00153000 | 0.01725835 |
| Multi-Residential - New | NT | 0.00525735 | 0.01047296 | 0.00153000 | 0.01725835 |
| Commercial | CT | 0.00648284 | 0.01291420 | 0.00880000 | 0.02819463 |
| Commercial - New | XT | 0.00648284 | 0.01291420 | 0.00880000 | 0.02819463 |
| Commercial: Vacant Land | CX | 0.00648284 | 0.01291420 | 0.00880000 | 0.02819463 |
| Commercial - Excess Land | CU | 0.00648284 | 0.01291420 | 0.00880000 | 0.02819463 |
| Shopping Centre | ST | 0.00648284 | 0.01291420 | 0.00880000 | 0.02819463 |
| Industrial | IT | 0.00918827 | 0.01830359 | 0.00880000 | 0.03628844 |
| Industrial Taxable: Subclass | IT1 | 0.00918827 | 0.01830359 | 0.00044000 | 0.03628844 |
| Industrial - New | JT | 0.00918827 | 0.01830359 | 0.00880000 | 0.03628844 |
| Industrial: Vacant Land | IX | 0.00918827 | 0.01830359 | 0.00880000 | 0.03628844 |
| Industrial: Excess Land | IU | 0.00918827 | 0.01830359 | 0.00880000 | 0.03628844 |
| Large Industrial | LT | 0.00918827 | 0.01830359 | 0.00880000 | 0.03628844 |
| Large Industrial: Excess Land | LU | 0.00918827 | 0.01830359 | 0.00880000 | 0.02478629 |
| Pipelines | PT | 0.00534357 | 0.01064471 | 0.00880000 | 0.02478828 |
| Managed Forests | TT | 0.00131434 | 0.00261824 | 0.00038250 | 0.00431508 |
| Landfill | HF | 0.00643471 | 0.01281833 | 0.00980000 | 0.02905304 |
| Residential PIL: General | RG | 0.00525735 | 0.01047296 | 0.00000000 | 0.01573031 |
| Residential: Shared PIL | RH | 0.00525735 | 0.01047296 | 0.00153000 | 0.01726031 |
| Commercial PIL | CF | 0.00648284 | 0.01291420 | 0.00980000 | 0.02919705 |
| Commercial PIL: General | CG | 0.00648284 | 0.01291420 | 0.00000000 | 0.01939705 |
| Commercial: Shared PIL | CH | 0.00648284 | 0.01291420 | 0.00980000 | 0.02919704 |
| Commercial PIL: General, Excess Land | CW | 0.00648284 | 0.01291420 | 0.00000000 | 0.01939704 |
| Industrial: Shared PIL | IH | 0.00918827 | 0.01830359 | 0.01250000 | 0.03999186 |
| Industrial: Vacant Land, Shared PIL | IJ | 0.00918827 | 0.01830359 | 0.01250000 | 0.03999186 |
| Industrial PIL: Vacant Land, General | IZ | 0.00918827 | 0.01830359 | 0.00000000 | 0.02749186 |
| Industrial: Excess Land, Shared PIL | IK | 0.00918827 | 0.01830359 | 0.01250000 | 0.03999186 |
| Aggregate Extraction | VT | 0.00747656 | 0.01489375 | 0.00511000 | 0.02748031 |

| School Board | Percentage (%) |
|---------------------|-----------------------|
| English Public | 77.811% |
| English Separate | 20.449 % |
| French Public | 0.606% |
| French Separate | 1.134% |

1.0 There shall be Reserve Funds or Reserves provided for in the 2025 levy as per the 2025 Itemized Budget package as per the File Copy of the 2025 Budget. The transfers to the reserve accounts will be done June and December 2025.

- 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 2025 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 2025 and the second instalment shall be due and payable on or before the 28th day of November 2025. 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, 2025. Statutory interest of one and one-quarter percent (1.25%) per month will be charged on all unpaid taxes after January 1, 2026 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, 2025.
- 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 That By-Law 2025-040 be hereby amended.
- 9.0 This By-Law may be cited as the "Amend 2025 Tax Rates By-Law".

Read, Enacted, Signed and Sealed this 10th day of June, 2025.

Mayor – Chris Peabody

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