

The Corporation of the Municipality of Brockton



By-Law 2019-136

Being a By-Law to Delegate the Authority to the Municipal Treasurer to Authorize the Execution of Tax Arrears Extension Agreements Pursuant to Section 278 of the Municipal Act, 2001

Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, Section 5(1), as amended, provides that the powers of a municipal corporation are to be exercised by its council;

And Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, Section 5(3), as amended, provides that a municipal power, including a municipality's capacity rights, powers and privileges under section 9; shall be exercised by By-Law;

And Whereas Section 23.1 and 23.2 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, permits a municipality to delegate certain powers and duties to a person

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

- 1.0 The municipal Treasurer/designate is authorized to negotiate and execute tax extension agreements on behalf of the Municipality of Brockton. The authority is subject to the following limitations:
 - a) The tax extension agreement must be requested by and entered into with any owner of the land, the spouse of any owner of the land, any mortgagee, any tenant in occupation of the land or any person the treasurer is satisfied has an interest in the land, in accordance with Section 378 of the *Municipal Act, 2001, S.O. 2001, c. 25*; and
 - b) The tax extension agreement must be compliant with the requirements of Section 378 of the *Municipal Act, 2001, S.O. 2001, c. 25* and in the form of Schedule "A" as negotiated by the Treasurer/designate;
 - c) The tax extension agreement can only be entered into after a tax arrears certificate has been registered, and before the expiry of the one-year period.
- 2.0 The following positions at the Municipality of Brockton are identified as designates for the purpose of this by-law:
 - a) Tax Collector/Junior Deputy Treasurer; and
 - b) Chief Administrative Officer
- 3.0 That this By-Law shall come into effect upon final passage.
- 4.0 This By-Law may be cited as the "Taxation Exemption Agreement By-Law".

Read, Enacted, Signed and Sealed this 29th day of October, 2019.

Mayor – Chris Peabody

Clerk – Fiona Hamilton

**Schedule A to By-Law 2019-XXX
Extension Agreement**

This Agreement made in triplicate this ____ day of _____, 2019.

Between:

The Corporation Of The Municipality Of Brockton
(Hereinafter called the “Corporation”)

Of The First Part;

- and –

RESIDENT

(Hereinafter called the “Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied
has an interest in the land”)

Of The Second Part;

Whereas the Owner(s)/Spouse/Mortgagee/Tenant/person Treasurer is satisfied has an interest in the land is the owner of the land in the Municipality of Brockton described in Schedule “A” attached hereto and forming part of this Agreement;

And Whereas the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land is in arrears of taxes on the 23rd day of October, 2019 in the amount of \$36,567.69 and a tax arrears certificate was registered in the Land Registry or Land Titles Office on the 1th day of December, 2018 in respect of the Owner(s)/ Spouse/ Mortgagee/ Tenant/ person the Treasurer is satisfied has an interest in the land;

And Whereas Section 378 of the *Municipal Act, 2001, S.O. 2001, c. 25* provides that after the registration of a tax arrears certificate and before the expiry of one (1) year following the date of the registration of the tax arrears certificate, a Municipality or Board may authorize an extension agreement with the Owner(s) of the land, the spouse of the owner, a mortgagee or a tenant in occupation of such land, or a person the Treasurer is satisfied has an interest in the land to extend the period of time in which the cancellation price in respect to the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land is to be paid;

And Whereas the period during which there is a subsisting extension agreement shall not be counted by the Treasurer in calculating the periods mentioned in sub-section 379(1) of the *Municipal Act, 2001*;

Now Therefore This Agreement Witnesseth that in consideration of the premises and of the covenants and obligations hereinafter contained, it is hereby agreed as follows:

1. The Corporation will extend to (final date of extension) November 1, 2021, being the payment period for the cancellation price payable in respect of the land.
2. The Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land will make payments to the Corporation in accordance with Schedule “B” attached hereto.
3. In addition to paying the amounts provided for in paragraph 2, the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land agrees to pay:
 - a. all further taxes levied on the land as they become due and payable during the term of this Agreement; and

- b. not later than 3 days following the due date of the last payment under paragraph 2, such additional amount, if any, as is necessary to bring the total amount paid under this Agreement up to the amount of the cancellation price payable in respect of the land.
4. Notwithstanding any of the provisions of this Agreement, the *Municipal Act, 2001*, as amended, shall continue to apply to the collection and enforcement of all tax arrears and all taxes except that the Treasurer and the Tax Collector of the Corporation, without waiving the statutory rights and powers of the municipality or of the Treasurer, shall not enforce collections of such tax payments, except as set out in paragraph 2 and 3, during the time this Agreement is in force so long as the Owner(s)/ Spouse/ Mortgagee/ Tenant/ person the Treasurer is satisfied has an interest in the land is not in default hereunder.
5. In the event the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land defaults in any payments required by this Agreement and upon notice being given to the Owner(s)/Spouse/ Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land by the Corporation, this Agreement shall be terminated and the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land shall be placed in the position he or she was before this Agreement was entered into. In the event of a default, this Agreement shall cease to be considered a subsisting agreement on the day that the notice of termination is sent to the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land.
6. Immediately upon the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land or any other person making all the payments required under paragraphs 2 and 3, this Agreement shall be terminated and, the Treasurer shall forthwith register a tax arrears cancellation certificate in respect of the said lands.
7. Notwithstanding the provisions of paragraphs 2 and 3, the Owner(s)/Spouse/ Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land and any other person may at any time pay the balance of the cancellation price and upon receipt of the aforesaid payment by the Corporation, this Agreement shall terminate and the Treasurer shall forthwith register a tax arrears cancellation certificate.
8. This Agreement shall cease to be considered a subsisting Agreement upon the date of the sale or other disposition of the land.
9. If any paragraph or part of paragraphs in this Agreement is determined by a court or tribunal of competent jurisdiction to be illegal or unenforceable, it or they shall be considered separate and severable from the Agreement and the remaining provisions of the Agreement shall remain in force and effect and shall be binding upon the Parties hereto as though the said paragraph or paragraphs or part or parts of paragraphs had never been included.
10. Any notice required to be given to the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land hereunder shall be sufficiently given if sent by registered mail to the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land at the following address: 85 Sideroad 5, Walkerton, ON N0G 2V0.

In Witness Whereof the Owner(s)/Spouse/Mortgagee/Tenant/person the Treasurer is satisfied has an interest in the land has hereunto set his/her hand and seal and the Corporation has caused its corporate seal to be hereunto affixed and attested to by its proper signing officers in that behalf.

The Corporation of the Municipality of Brockton

Treasurer

Mayor

Signed at the _____ this _____ day of _____, 2019.
(Municipality)

Witness

Signature of Owner(s)/Spouse/Mortgagee/Tenant/person
the Treasurer is satisfied has an interest in the land

**Schedule “A” to Schedule “A”
To Extension Agreement**

PT LT 60 CON 1 SDR GREENOCK PT 2, 3R8238 & AS IN R265836; MUNICIPALITY OF BROCKTON,
bearing parcel identifier number 3326-0012 (LT)

Schedule "B" to By-Law 2019-136

Roll # 310 001 09900
 Name RESIDENT
 Current Assessment \$414,750
 Current Tax Rate 0.01365932
 Term 24 months
 Interest Rate (Annual) 15%

Current Arrears As of - Oct 23, 2019

2016
 2017 \$5,729.03
 2018 \$7,620.28
 2019 \$4,675.70

CURRENT ARREARS TOTAL \$18,025.01

Future Tax (Estimate)

2019 \$1,525.00
 2020 \$6,448.73 4% increase over 2019
 2021 \$6,706.68 4% increase over 2020

FUTURE TAX TOTAL \$14,680.41

TOTAL TAXES TO BE PAID

\$32,705.42

MONTHLY PAYMENTS

\$1,585.78

PERIOD	BEGINNING BALANCE	PAYMENT	PRINCIPAL	INTEREST	CUMULATIVE PRINCIPAL	CUMULATIVE INTEREST	ENDING BALANCE
12/1/19	\$ 32,705.42	1,585.78	1,176.96	408.82			\$ 31,528.46
1/1/20	\$ 31,528.46	1,585.78	1,191.67	394.11	1,191.67	394.11	\$ 30,336.79
2/1/20	\$ 30,336.79	1,585.78	1,206.57	379.21	2,398.23	773.32	\$ 29,130.23
3/1/20	\$ 29,130.23	1,585.78	1,221.65	364.13	3,619.88	1,137.45	\$ 27,908.58
4/1/20	\$ 27,908.58	1,585.78	1,236.92	348.86	4,856.79	1,486.31	\$ 26,671.67
5/1/20	\$ 26,671.67	1,585.78	1,252.38	333.40	6,109.17	1,819.71	\$ 25,419.29
6/1/20	\$ 25,419.29	1,585.78	1,268.04	317.74	7,377.21	2,137.45	\$ 24,151.25
7/1/20	\$ 24,151.25	1,585.78	1,283.89	301.89	8,661.09	2,439.34	\$ 22,867.37
8/1/20	\$ 22,867.37	1,585.78	1,299.94	285.84	9,961.03	2,725.18	\$ 21,567.43
9/1/20	\$ 21,567.43	1,585.78	1,316.19	269.59	11,277.21	2,994.77	\$ 20,251.25
10/1/20	\$ 20,251.25	1,585.78	1,332.64	253.14	12,609.85	3,247.91	\$ 18,918.61
11/1/20	\$ 18,918.61	1,585.78	1,349.30	236.48	13,959.15	3,484.39	\$ 17,569.31
12/1/20	\$ 17,569.31	1,585.78	1,366.16	219.62	15,325.30	3,704.01	\$ 16,203.16
1/1/21	\$ 16,203.16	1,585.78	1,383.24	202.54	16,708.54	3,906.55	\$ 14,819.92
2/1/21	\$ 14,819.92	1,585.78	1,400.53	185.25	18,109.06	4,091.80	\$ 13,419.40
3/1/21	\$ 13,419.40	1,585.78	1,418.04	167.74	19,527.10	4,259.54	\$ 12,001.36
4/1/21	\$ 12,001.36	1,585.78	1,435.76	150.02	20,962.86	4,409.56	\$ 10,565.60
5/1/21	\$ 10,565.60	1,585.78	1,453.71	132.07	22,416.56	4,541.63	\$ 9,111.90
6/1/21	\$ 9,111.90	1,585.78	1,471.88	113.90	23,888.44	4,655.53	\$ 7,640.02
7/1/21	\$ 7,640.02	1,585.78	1,490.28	95.50	25,378.71	4,751.03	\$ 6,149.75
8/1/21	\$ 6,149.75	1,585.78	1,508.91	76.87	26,887.62	4,827.90	\$ 4,640.84
9/1/21	\$ 4,640.84	1,585.78	1,527.77	58.01	28,415.38	4,885.91	\$ 3,113.07
10/1/21	\$ 3,113.07	1,585.78	1,546.87	38.91	29,962.25	4,924.82	\$ 1,566.21
11/1/21	\$ 1,566.21	1,585.78	1,566.20	19.58	31,528.45	4,944.40	\$ 0.01