

The Corporation of the Municipality of Brockton



By-Law 2020-136

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Being a By-Law to Provide for an Interim Tax Levy and to Provide for the Payment of Taxes and to Provide for Penalty and Interest of 1.25% Per Month or 15% Per Annum.

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**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 317 of the *Municipal Act, 2001, S.O. 2001, c. 25*, as amended, provides that the Council of a local municipality may, before the adoption of the estimate for the year, pass a by-law to levy an interim tax bill based on fifty percent (50%) of the total taxes billed for 2020 for local municipal and school board purposes subject to certain restrictions. Part year adjustments will be annualized for purposes of determining the tax for the previous year for a property; and

**And Whereas** Section 317 (3) of the *Municipal Act, 2001, S.O. 2001, c. 25* as amended provides that the Council of a local Municipality must not exceed fifty percent (50%) of the previous year's taxes billed for all purposes in each property class; and

**And Whereas** the Council of The Corporation of the Municipality of Brockton deems it advisable and expedient that such a levy should be made,

**Now Therefore** the Council of The Corporation of the Municipality of Brockton enacts as follows:

1.0 That for the year 2021, fifty percent (50%) of the previous year's taxes billed on all applicable properties, shall be levied, raised and collected on all real property taxable within all classes and liable to pay the same according to the last year's billed taxes.

2.0 That for the interim taxes for 2021, fifty percent (50%) of the following Local Improvements be levied:

**Tile Drainage Loans**

As specified per property

**Business Improvement Area Levy**

As specified per property

3.0 The said interim levy shall become due and payable in two instalments as follows:

Fifty percent (50%) of the interim levy rounded upwards to the next whole dollar shall become due and payable on the 31<sup>st</sup> day of March, 2021; and the balance of the interim levy shall become due and payable on the 31<sup>st</sup> day of May, 2021 and non-payment of the amount on the dates stated in accordance with this section shall constitute default.

4.0 On all taxes of the interim levy which are in default on the due date, a penalty of 1.25% shall be added and thereafter a penalty of 1.25% per month will be added on the first day of each and every month the default continues.

5.0 Penalties and interest added on all taxes of the interim 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 interim tax levy.

- 6.0 The collector may mail or cause the same to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a written or printed notice specifying the amount of taxes payable. Such notice is required to be given, on or before March 4, 2021.
- 7.0 That taxes are payable at the Municipality of Brockton Municipal office or by Pre-Authorized Payment, PC Banking, Telephone Banking, or Post-dated Cheques.
- 8.0 That taxes may be levied in accordance with the provisions of this by-law on the assessment of property that is added to the assessment roll after this by-law is passed.
- 9.0 That By-Law 2019-157 is hereby repealed.
- 10.0 This By-Law shall come into full force and effect upon final passage.
- 11.0 This By-Law may be cited as the "2021 Interim Tax Levy By-Law".

**Read, Enacted, Signed and Sealed this 8th day of December, 2020.**

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Mayor – Chris Peabody

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Clerk – Fiona Hamilton