

THE CORPORATION OF THE CITY OF BROCKVILLE
By-law Number 037-2015

*A By-law to Levy \$33,346,031 and Impose Municipal and Education Rates
for the Year 2015 and to Authorize the Levying Thereof*

WHEREAS the estimates of all the sums which are required for the lawful purpose of the Corporation of the City of Brockville for the year 2015 have been laid before the Municipal Council of the City of Brockville and have been adopted by the said Council; and

WHEREAS pursuant to the Municipal Act S.O. 2001, c 25 the local municipality shall each year pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class on rateable property for local municipal purposes; and

WHEREAS the assessments in each property class includes any adjustments made under Section 32, 33, 34, 39.1 or 40 of the Assessment Act to the assessments on the assessment roll as returned for the 2015 taxation year; and

WHEREAS the tax ratios on each property class for the 2015 taxation year have been set out in By-law -2015 of the Corporation of The City of Brockville; and

WHEREAS the capping thresholds for protected property classes for the 2015 taxation year have been set out in By-law -2015 of the Corporation of The City of Brockville; and

WHEREAS the tax rates for municipal purposes on all property classes and property subclasses have been calculated pursuant to the provisions of the Municipal Act 2001; and

WHEREAS it is necessary for the Corporation of the City of Brockville pursuant to the Education Act to levy rates and raise the sums requisitioned by the Province against the Municipality for 2015 as prescribed in Ontario Regulation 75/15; and

WHEREAS the Municipal Act S.O. 2001, c 25 requires that the Treasurer is responsible for handling all the financial affairs of the municipality on behalf of and in the manner directed by Council including control and protection of all Municipal revenues, expenditures and investments as authorized and in compliance with the regulations made under the following: By-law 092-2000 Purpose of providing fiscal financial management control for perpetual smoothing of tax rate growth, By-law 073-2007 Budgetary Control and By-Law 090-2005 Purchasing By-law and all other Municipal By-laws, Provincial legislation, insurance regulations and policies and in accordance with generally accepted accounting principles; and

WHEREAS the use of all Reserve Funds are controlled by individual municipal by-laws;

NOW THEREFORE the Council of the Corporation of the City of Brockville enacts as follows:

1. THAT for the year 2015 the municipal tax rates for all property classes on rateable property and payment in lieu (PIL) shall be as set out in Schedule A, attached hereto which shall be read with and form part of this by-law.

2. THAT for the year 2015 the education tax rates for all property classes on rateable property shall be as set out in Schedule B, attached hereto which shall be read with and form part of this by-law.
3. THAT the rates as set out in Schedule A and Schedule B for the year 2014 shall be applied against all property classes in the assessment roll as returned and amended for the 2015 taxation year.
4. THAT the 2015 taxes are due and payable in two installments, being the Interim tax demand on the 27th of February 2015 and the Final Tax demand due on the 31st day of August 2015, provided however that the said due date does not prevent any persons from paying the whole tax levy for the year in one bulk sum.
5. THAT all notices of taxes shall be mailed to the address of the residence or place of business of the person taxed or alternate addresses as requested in writing by the person taxed. Notices will not be mailed to tenants. It is the responsibility of the person taxed to notify and collect taxes from tenants or other persons.
6. THAT partial payment shall be accepted from time to time on account of any taxes due. Acceptance of such part payment does not affect the collection of any penalty or interest charge imposed or collectable under City of Brockville by-laws in respect to non-payment of any taxes or any installment. Where any payment is received on account of taxes, the payment shall first be applied against late payment charges and then payment shall be applied against taxes owing in accordance to the length of time they have been owing, with the taxes imposed earlier being discharged before taxes imposed later.
7. THAT payment of taxes, or any installment thereof, may be made at any financial institution as defined by the Municipal Act to the credit of the municipality.

If any section(s) or clauses(s) of this by-law or of Schedule A or B, in their application to any person or circumstance is illegal, invalid or unenforceable, the remainder of this By-law shall be read and interpreted as if such section(s) or clause(s) had never been contained within.

Given under the Seal of the
Corporation of the City of Brockville
and passed this 28th day of April, 2015



Mayor



City Clerk