



THE CORPORATION OF THE CITY OF BRAMPTON

BY-LAW

Number _____ - 2023

To Provide for the Levy and Collection of Interim Taxes for the Year 2024

WHEREAS it is expedient to provide for the levy and collection of interim taxes for the year 2024 and to impose penalties on all current levies and interest on all arrears of taxes pursuant to Sections 317, 343, and 345 of the *Municipal Act, 2001*, S.O. 2001, Chapter 25, as amended;

AND WHEREAS Section 317 of the *Municipal Act, 2001* provides for an interim levy, on the assessment for real property according to the most recently revised tax roll, a sum not exceeding 50 percent of the total amount of taxes for municipal and school purposes levied on a property for the previous year;

AND WHEREAS Section 317 of the *Municipal Act, 2001* provides for the adjustment in the calculation of the taxes for the previous year for the purposes of calculating an interim levy,

AND WHEREAS Section 317 of the *Municipal Act, 2001* provides for an interim levy on the assessment for real property added to the tax roll for the current year that was not on the assessment roll in the previous year,

NOW THEREFORE the Council of the Corporation of the City of Brampton, ENACTS as follows:

1. **DEFINITIONS**

For the purposes of the By-law and the annexed Scheduled:

“City” means the Corporation of the City of Brampton;

“Treasurer” means the Treasurer of the Corporation of the City of Brampton;

“Clerk” means the Clerk of the City of Brampton or his duly appointed Deputy;

“Council” means the Council of the Corporation of the City of Brampton;

2. (A) THERE shall be levied and collected an amount on the assessment according to the tax roll for taxation in the previous year as most recently revised subject to the following:

- (i) THE amount levied shall not exceed 50% of the total amount of taxes for municipal and school purposes levied on the property for the previous year;
 - (ii) THAT for the purpose of calculating the total amount of taxes for the previous year under paragraph 2(A)(i), if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year;
 - (B) THAT for real property added to the assessment roll for the current year, that was not on the tax roll for the previous year, there shall be levied an amount, not to exceed 50% of the total amount of taxes that would have been levied on the assessment in the previous year.
3. THAT there may be added to the tax roll, all or any arrears of charges, fees, costs, or other expenses as may be permitted by Provincial legislation and such arrears of charges, fees, costs or other expenses shall be deemed to be taxes, collected as taxes, or collected in the same manner as municipal taxes, or dealt with in such fashion as may be specifically authorized by the applicable statute.
4. THAT notwithstanding Sections 2 and 3, where the interim levy taxes to be imposed on a property would be less than twenty-five (25) dollars, the amount of actual taxes payable shall be zero.
5. THAT such levies made under subsections 2(A) and 2(B) shall be due and payable in three instalments on February 21st, March 20th, and April 17th, 2024, but for those properties subject to an agreement under one of the City of Brampton Monthly Pre-Authorized Tax Payment Plans, such levies shall be due and payable in six instalments based on the withdrawal day of the 1st or 15th or next business day in the event of a statutory holiday in the months of January, February, March, April, May and June, 2024.
- 6.
- (A) Pursuant to Section 345(2) of the *Municipal Act, 2001* the Treasurer shall add a late payment charge as a penalty for nonpayment of the instalment(s) of taxes on the respective due date(s) of one and one quarter percent (1¼ %) of the amount of taxes due and unpaid on the first day of default in the year in which the taxes were levied;
 - (B) Pursuant to Section 345(3) of the *Municipal Act, 2001* the Treasurer shall add a late payment charge of one and one quarter percent (1¼ %) interest for the non-payment of taxes due and unpaid on the first day of each calendar month.
7. THAT the Treasurer is hereby authorized to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectible under the provision of subsections 6 (A) and 6 (B) of this By-law in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.
8. (A) THAT the following institutions are hereby authorized to collect instalments of taxes to be credited to the Treasurer:

- (i) All Schedule I and Schedule II banks pursuant to the *Bank Act*;
 - (ii) Trust Companies registered under the laws of the Province of Ontario;
 - (iii) Credit Unions and Caisses Populaires.
 - (B) THE institutions described in subsection 8(A) shall provide a receipt to the taxpayer and the City shall credit the taxpayer's account for the amount paid effective on the date of the institution's receipt to the taxpayer.
9. (A) THAT the Treasurer is hereby authorized to mail every tax notice or cause the same to be mailed to the address of the residence or place of business of the person taxed unless directed otherwise by the taxpayer or agent of the taxpayer, as provided by the *Municipal Act, 2001* as amended.
- (B) THAT immediately after sending a tax bill, the Treasurer shall create a record of the date on which it was sent and this record is, in the absence of evidence to the contrary, proof that the tax bill was sent on that date.
10. If any section or portion of this By-law is found by a court of competent jurisdiction to be invalid, it is the intent of Council for The Corporation of the City of Brampton that all remaining sections and portions of this By-law continue in force and effect.
11. This By-law comes into effect January 1st, 2024.

ENACTED and PASSED this 1st day of November, 2023.

Approved as to
form.

2023/10/13

S. Akhtar

Patrick Brown, Mayor

Approved as to
content.

2023/10/11

Nash Damer

Peter Fay, City Clerk