

# THE CORPORATION OF THE CITY OF BROCKVILLE

## By-law Number 072-2008

A by-law to levy \$25,602,347 and impose Municipal and Education rates for the year 2008 and to authorize the levying thereof.

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**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 2008 have been laid before the Municipal Council of the City of Brockville and have been adopted by the said Council;

**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;

**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 2008 taxation year;

**WHEREAS** the tax ratios on each property class for the 2008 taxation year have been set out in By-law 067-2008 of The Corporation of The City of Brockville;

**WHEREAS** the capping and threshold options for protected property classes for the 2008 taxation year have been set out in By-law 068-2008 of The Corporation of The City of Brockville;

**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;

**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 2008 as prescribed in Ontario Regulation 400/98 as amended by 103/08;

**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 142-91 Financial Planning and Control By-law, By-Law 073-2007 Budgetary Control By-Law 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;

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

**NOW THEREFORE THE MUNICIPAL COUNCIL OF THE CORPORATION OF THE CITY OF BROCKVILLE ENACTS AS FOLLOWS:**

**THAT** for the year 2008 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.

**THAT** for the year 2008 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.

**THAT** Council approves the statement of budget expenses and revenues for the year 2008, attached hereto as attachment 7 which shall be read with and form part of this by-law.

**THAT** the rates as set out in Schedule A and Schedule B for the year 2008 shall be applied against all property classes in the assessment roll as returned and amended for the 2008 taxation year.

**THAT** the 2008 taxes are due and payable in two installments, being the Interim tax demand on the 3rd of March 2008 and the Final Tax demand due on the 29th day of August 2008, 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.

**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.

**THAT** partial payments 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 according to the length of time they have been owing, with the taxes imposed earlier being discharged before taxes imposed later.

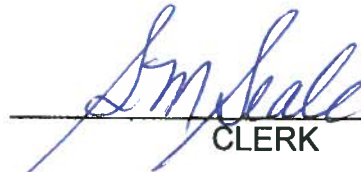
**THAT** payment of taxes, or any installment thereof, may be made at any financial institution as defined by The Municipal Act to the credit of the municipality.

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 15<sup>th</sup> day of July, 2008



MAYOR



CLERK