

THE CORPORATION OF THE CITY OF BROCKVILLE
By-law Number 030-2016

*A By-law to Levy \$33,877,631 and Impose Municipal and Education Rates
for the Year 2016 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 2016 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 2016 taxation year; and

WHEREAS the tax ratios on each property class for the 2016 taxation year have been set out in By-law 029-2016 of the Corporation of The City of Brockville; and

WHEREAS the capping thresholds for protected property classes for the 2016 taxation year have been set out in By-law 029-2016 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 2016; 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 2016 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 2016 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 2016 taxation year.
4. THAT the 2016 taxes are due and payable in two installments, being the Interim tax demand on the 29th of February 2016 and the Final Tax demand due on the 31st day of August 2016, 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 26th day of April, 2016



Mayor

City Clerk

THE CORPORATION OF THE CITY OF BROCKVILLE

SCHEDULE A

2016 MUNICIPAL TAX RATES

Property Class	RTC/RTQ	Assessment	Ratios	Tax Rates
Residential/farm	RT	1,654,261,630	1.000000	0.012498282
Residential Shared PIL	RH	64,000	1.000000	0.012498282
New Multi-Residential	NMT	-	1.000000	0.012498282
Multi-Residential	MT	126,972,000	1.770000	0.022121960
Farmlands	FT	161,900	0.250000	0.003124571
Managed Forests	TT	42,000	0.250000	0.003124571
Commercial Occupied	CT	242,272,423	1.948210	0.024349279
Office Building	DT	51,500	1.948210	0.024349279
Shopping Centre	ST	38,388,620	1.948210	0.024349279
Parking Lot	GT	490,000	1.948210	0.024349279
Commercial Shared PIL	CH	628,000	1.948210	0.024349279
New Construction Commercial	XT	44,144,500	1.948210	0.024349279
New Construction Shopping Centre	ZT	8,358,100	1.948210	0.024349279
Commercial Vacant Land	CX	5,938,200	1.363747	0.017044495
Commercial Excess Land	CU	2,462,445	1.363747	0.017044495
Commercial Vacant PIL	CJ	49,500	1.363747	0.017044495
Shopping Centre Excess Land	SU	292,430	1.363747	0.017044495
New Construction Excess Land	XU	724,000	1.363747	0.017044495
New Construction Shopping Centre Excess Land	ZU	260,400	1.363747	0.017044495
Industrial Occupied	IT	18,695,055	2.613109	0.032659374
Large Industrial	LT	35,605,759	2.613109	0.032659374
Industrial Shared PIL	IH	277,200	2.613109	0.032659374
New Construction Industrial	JT	2,468,185	2.613109	0.032659374
Industrial Vacant Land	IX	1,414,900	1.698521	0.021228593
Industrial Excess Land	IU	505,150	1.698521	0.021228593
Large Industrial Vacant Land	LX		1.698521	0.021228593
Large Industrial Excess Land	LU	705,515	1.698521	0.021228593
Industrial Vacant Land PIL	IJ	30,000	1.698521	0.021228593
New Construction Industrial Excess Land	JU	32,200	1.698521	0.021228593
Pipelines	PT	7,253,000	1.813224	0.022666600

2,192,548,612

THE CORPORATION OF THE CITY OF BROCKVILLE

SCHEDULE B

2016 EDUCATION TAX RATES AS PRESCRIBED

Property Class	RTC/RTQ	Assessment	Tax Rates
Residential/farm	RT	1,654,261,630	0.001880000
Residential Shared PIL	RH	64,000	0.001880000
Residential/farm school support only	RD	948,000	0.001880000
New Multi-Residential	NMT	-	0.001880000
Multi-Residential	MT	126,972,000	0.001880000
Farmlands	FT	162,000	0.000470000
Managed Forests	TT	42,000	0.000470000
Commercial Occupied	CT	242,272,423	0.014000000
Office Building	DT	51,500	0.014000000
Shopping Centre	ST	38,388,620	0.014000000
Parking Lot	GT	490,000	0.014000000
Commercial Shared PIL	CH	628,000	0.014000000
New Construction Commercial	XT	44,144,500	0.011800000
New Construction Shopping Centre	ZT	8,358,100	0.011800000
Commercial Vacant Land	CX	5,938,200	0.009800000
Commercial Excess Land	CU	2,462,445	0.009800000
Commercial Vacant Shared PIL	CJ	49,500	0.009800000
Shopping Centre Excess Land	SU	292,430	0.009800000
New Construction Excess Land	XU	724,000	0.008260000
New Construction Shopping Centre Excess Land	ZU	260,400	0.008260000
Industrial Occupied	IT	18,695,055	0.015000000
Large Industrial	LT	35,605,759	0.015000000
Industrial Shared PIL	IH	277,200	0.015000000
New Construction Industrial	JT	2,468,185	0.011800000
Industrial Vacant Land	IX	1,414,900	0.009750000
Large Industrial Vacant Land	LX		0.009750000
Large Industrial Excess Land	LU	705,515	0.009750000
Industrial Excess Land	IU	505,150	0.009750000
Industrial Vacant Land PIL	IJ	30,000	0.009750000
New Construction Industrial Excess Land	JU	32,200	0.007670000
Pipelines	PT	7,253,000	0.012723460

2,193,496,712