

**THE CORPORATION OF THE MUNICIPALITY OF BOOKE-ALVINSTON
BY-LAW NUMBER 30 of 2018**

Being a By-law to Repeal By-law 26 of 2018, and

Being a By-law to provide for the adoption of the 2018 tax rates, including rates established for certain special areas, establish the charges on the tax bills for user fees and miscellaneous charges, establish the due dates and to further provide for penalty and interest in default of payment thereof for 2018.

WHEREAS Section 312 of The Municipal Act 2001, Chapter M.25, as amended provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment in each property class, and;

AND WHEREAS Sections 307 and 308 of the said Act require tax rates to be established in the same proportion to tax ratios, and;

AND WHEREAS certain regulations require reductions in certain tax rates for certain classes or subclasses of property.

AND WHEREAS the Assessment Roll updated and adopted Current Value Assessment is as attached as "Schedule A".

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON ENACTS AS FOLLOWS:

CLASSES OF TAX RATES

That the classes of tax rates and the applicable classes are as set out in "Schedule B" for Municipal purposes, Special Area Rates for the former Villages of Alvinston and Inwood, County purposes and School Board purposes.

That the following amounts be levied for user fees, local improvements, special charges, miscellaneous charges and are to be calculated yearly, based on budget. Each charge is to be included in the Annual Budget or approved separately by a resolution/by-law of Council or be a municipal drainage charge, drainage Act Charges, Weed Control Act Charges, Dog Licensing, Cleaning of Land, Property Standards Charges and other such charges that the Treasurer deems necessary to be added for collection purposes.

GENERAL

1. That the final taxes for residential, farm, managed forest and pipeline assessment classes less the interim taxes shall be due and payable in two approximately equal instalments on or before office closing on August 31, 2018 and on or before office closing on October 31, 2018.
2. That the final taxes for multi residential, commercial and industrial assessment classes less the interim taxes shall be due and payable in two approximately equal instalments on or before office closing on August 31, 2018 and on or before office closing on October 31, 2018.
3. On all taxes of the levy, which are in default on the 1st day after the due date, a penalty of 1 ¼ percent shall be added and thereafter a penalty of 1 ¼ percent per month will be added on the 1st day of each and every month the default continues, until December 31, 2018.
4. On all taxes in default on January 1st, 2019, interest shall be added at the rate of 1

¼ percent per month for each month or fraction thereof in, which the default continues.

5. Penalties and interest added in default shall become due and payable and shall be collected as if the same had originally been imposed and formed part of such unpaid tax levy.
6. The Final tax levy for all classes will be a minimum of not less than \$25.00.
7. The Municipality is empowered to accept part payment from time to time on account of any taxes due.
8. The Municipality may mail or cause the same to be mailed or delivered 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.
9. That taxes are payable at the Municipality of Brooke-Alvinston Municipal Office, 3236 River Street, P.O. Box 28, Alvinston, Ontario. N0N 1A0.
10. This by-law shall come into force and effect, upon the date of the final reading thereof.

READ A FIRST AND SECOND TIME THIS 24th DAY OF MAY, 2018.

READ A THIRD TIME AND FINALLY PASSED THIS 24th DAY OF MAY, 2018.

Don McGugan, Mayor

Janet Denkers, Clerk Administrator

BY-LAW NUMBER 30-2018 Schedule "A"				
OF				
THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON				
CURRENT VALUE ASSESSMENTS				
PROPERTY CLASS	CODE	TOWNSHIP	ALVINSTON	INWOOD
		ALL INCLUSIVE	SPECIAL AREA	SPECIAL AREA
RESIDENTIAL	RT	141,560,483	41,857,063	7,909,100
FARMLANDS	FT	493,690,908	1,470,893	1,648,000
MANAGED FORESTS	TT	140,450	0	0
MULTI- RESIDENTIAL	MT	2,081,000	2,081,000	0
COMMERCIAL - OCCUPIED	CT	5,708,522	3,653,872	1,099,350
COMMERCIAL NEW CONSTRUCTION TAXABLE FULL	XT	1,399,292	1,270,142	114,000
COMMERCIAL NEW CONSTRUCTION EXCESS LAND	XU	4,450	4,450	0
COMMERCIAL - EXCESS	CU	116,514	80,514	0
COMMERCIAL - VACANT	GT	113,250	95,300	17,950
INDUSTRIAL - OCCUPIED	IT	461,375	0	0
INDUSTRIAL - NEW CONSTRUCTION	JT	663,600	0	0
INDUSTRIAL - EXCESS	IU	56,175	0	0
INDUSTRIAL - VACANT	IX	0	0	0
PIPELINE	PT	54,671,500	432,000	0
		700,667,519	50,945,234	10,788,400
EXEMPT		8,431,931	4,026,541	467,590
COMMERCIAL PIL - FULL		707,250	423,450	0
COMMERCIAL TAXABLE - FULL, SHARED PIL		31,000	0	0
INDUSTRIAL TAXABLE FULL, SHARED PIL		14,900	14,900	0
		709,852,600	55,410,125	11,255,990

BY-LAW NUMBER 30-2018 Schedule "B"						
OF						
THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON						
			CLASSES OF TAX RATES			
		CODE	TOWNSHIP	COUNTY	EDUCATION	TOTAL RATE
RESIDENTIAL		RT	0.00783568	0.00444224	0.00170000	0.01397792
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	RT	0.00081952			
	INWOOD - SA	RT	0.00125991			
FARMLAND		FT	0.00177087	0.00100395	0.00042500	0.00319982
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	FT	0.00018522			
	INWOOD - SA	FT	0.00028474			
MANAGED FORESTS		TT	0.00195892	0.00111056	0.00042500	0.00349448
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	TT	0.00020488			
	INWOOD - SA	TT	0.00031498			
MULTI-RESIDENTIAL		MT	0.01567136	0.00888448	0.00170000	0.02625584
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	MT	0.00163904			
	INWOOD - SA	MT	0.00251982			
NEW MULTI-RESIDENTIAL		NT	0.00783568	0.00444224	0.00170000	0.01397792
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	NT	0.00081952			
	INWOOD - SA	NT	0.00125991			
COMMERCIAL - OCCUPIED		CT	0.01274945	0.00722798	0.01340000	0.03337743
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	CT	0.00133345			
	INWOOD - SA	CT	0.00205000			
COMMERCIAL - NEW CONSTRUCTION		XT	0.01274945	0.00722798	0.01090000	0.03087743
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	XT	0.00133345			
	INWOOD - SA	XT	0.00205000			
COMMERCIAL - NEW CONSTRUCTION EXCESS LAND		XU	0.00892461	0.00505958	0.00763000	0.02161419
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	XU	0.00093341			
	INWOOD - SA	XU	0.00143500			
COMMERCIAL - VACANT UNITS/EXCESS LAND		CU	0.00892461	0.00505958	0.00938000	0.02336419
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	CU	0.00093341			
	INWOOD - SA	CU	0.00143500			
COMMERCIAL - VACANT LAND		CX	0.00854999	0.00484720	0.00745681	0.02085400
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	CX	0.00089423			
	INWOOD - SA	CX	0.00137476			
COMMERCIAL - FULL TAXABLE - SHARED PIL		CH	0.01274945	0.00722798	0.01340000	0.03337743
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	CH	0.00133345			
	INWOOD - SA	CH	0.00205000			
INDUSTRIAL - OCCUPIED		IT	0.01604412	0.00909581	0.01340000	0.03853993
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	IT	0.00167802			
	INWOOD - SA	IT	0.00257975			
INDUSTRIAL - NEW CONSTRUCTION		JT	0.01604412	0.00909581	0.01090000	0.03603993
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	JT	0.00167802			
	INWOOD - SA	JT	0.00257975			
INDUSTRIAL - VACANT UNITS/EXCESS LAND		IU	0.01042868	0.00591228	0.00871000	0.02505096
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	IU	0.00109072			
	INWOOD - SA	IU	0.00167684			
INDUSTRIAL - VACANT LAND		IX	0.01042868	0.00591228	0.00871000	0.02505096
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	IX	0.00109072			
	INWOOD - SA	IX	0.00167684			
INDUSTRIAL - FULL TAXABLE - SHARED PIL		IH	0.01604412	0.00909581	0.01340000	0.03853993
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	IH	0.00167802			
	INWOOD - SA	IH	0.00257975			
LARGE INDUSTRIAL		LT	0.02353428	0.01334217	0.01340000	0.05027645
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	LT	0.00246141			
	INWOOD - SA	LT	0.00378410			
LARGE INDUSTRIAL - VACANT		LU	0.01529728	0.00867241	0.00871000	0.03267969
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	LU	0.00159991			
	INWOOD - SA	LU	0.00245967			
PIPELINES		PT	0.01051827	0.00596307	0.01090000	0.02738134
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	PT	0.00110009			
	INWOOD - SA	PT	0.00169124			