THE CORPORATION OF THE MUNICIPALITY OF BOOKE-ALVINSTON BY-LAW NUMBER 29 of 2017

Being a By-law to provide for the adoption of the 2017 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 2017.

WHEREAS Section 312 of <u>The Municipal Act 2001</u>, 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, 2017 and on or before office closing on October 31, 2017.
- 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, 2017 and on or before office closing on October 31, 2017.
- **3.** On all taxes of the levy, which are in default on the 1st day after the due date, a penalty of 1 ¹/₄ percent shall be added and thereafter a penalty of 1 ¹/₄ percent per month will be added on the 1st day of each and every month the default continues, until December 31, 2017.
- On all taxes in default on January 1st, 2018, interest shall be added at the rate of 1 ¹/₄ 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 8th DAY OF JUNE, 2017.

READ A THIRD TIME AND FINALLY PASSED THIS 8th DAY OF JUNE, 2017.

Don McGugan, Mayor

Janet Denkers, Clerk Administrator

BY-LAW NUMBER 2		chedule "A"								
OF THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON										
CURRENT VALUE ASSESSMENTS										
		TOWNSHIP	ALVINSTON	INWOOD						
PROPERTY CLASS	CODE	ALL INCLUSIVE	SPECIAL AREA	SPECIAL AREA						
RESIDENTIAL	RT	133,842,925	39,613,100	7,770,425						
FARMLAND	FT	436,215,050	1,235,600	1,460,000						
MANAGED FORESTS	TT	128,425	0	0						
MULTI- RESIDENTIAL	MT	2,081,000	2,081,000	0						
NEW MULTI- RESIDENTIAL	NT	0	0	0						
COMMERCIAL - OCCUPIED	СТ	4,997,675	3,056,750	1,044,575						
COMMERCIAL - NEW CONSTRUCTION	XT	938,875	752,525	172,125						
COMMERCIAL - NEW CONSTRUCTION EXCESS LAND	XU	4,225	4,225	0						
COMMERCIAL - VACANT UNITS/EXCESS LAND	CU	73,350	39,350	0						
COMMERCIAL - VACANT LAND	СХ	135,575	117,750	17,825						
INDUSTRIAL - OCCUPIED	IT	1,085,338	550,450	93,225						
INDUSTRIAL - NEW CONSTRUCTION	JT	635,800	0	0						
INDUSTRIAL - VACANT UNITS/EXCESS LAND	IU	191,238	141,725	0						
INDUSTRIAL - VACANT LAND	IX	0	0	0						
PIPELINE	РТ	53,297,000	423,000	0						
COMMERCIAL - FULL TAXABLE - SHARED PIL	СН	30,500	0	0						
INDUSTRIAL - FULL TAXABLE - SHARED PIL	IH	14,900	14,900	0						
TOTAL TAXABLE ASSESSMENTS		633,671,876	48,030,375	10,558,175						
EXEMPT	E	7,879,475	3,784,800	324,850						
COMMERCIAL - FULL TAXABLE - PIL	CF	687,575	423,275	0						
TOTAL ASSESSMENTS		642,238,926	52,238,450	10,883,025						

	BY-LAW NUMBE		017 Schedule	"B"		
THE CORDOR		OF		OOVE ALL	INCEON	
THE CORPOR	ATION OF THE MU	NICIPA	ALITY OF BR	OOKE-ALV	INSION	
				CLASSES OF TAX F	ATES	
		CODE	TOWNSHIP	COUNTY	EDUCATION	TOTAL RATE
RESIDENTIAL		RT	0.00792677	0.00446089	0.00179000	0.01417766
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	RT	0.00085531			
	INWOOD - SA	RT	0.00104606			
		ET	0.001001(0	0.00111500	0.00044750	0.00254441
FARMLAND ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	FT FT	0.00198169	0.00111522	0.00044750	0.00354441
	INWOOD - SA	FT	0.00026151			
MANAGED FORESTS		TT	0.00198169	0.00111522	0.00044750	0.00354441
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	TT	0.00021383			
	INWOOD - SA	TT	0.00026151			
MULTI-RESIDENTIAL		MT	0.01688841	0.01050395	0.00179000	0.02918236
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	MT	0.00205274			
	INWOOD - SA	MT	0.00251053			
NEW MULTI-RESIDENTIAL		NT	0.00792677	0.00446000	0.01700000	0.02020766
	ALVINSTON - SA	NT NT	0.00792677	0.00446089	0.01790000	0.03028766
ADDITIONAL SPECIAL AREA RATES:	INWOOD - SA	NT	0.00104606			
COMMERCIAL - OCCUPIED		СТ	0.01289766	0.00725832	0.01390000	0.03405598
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	CT	0.00139167			
	INWOOD - SA	СТ	0.00170204			
COMMERCIAL - NEW CONSTRU	CTION	XT	0.01289766	0.00725832	0.01140000	0.03155598
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	XT	0.00139167			
	INWOOD - SA	XT	0.00170204			
COMMERCIAL - NEW CONSTRUCT		XU	0.00902836	0.00508082	0.00798000	0.02208918
ADDITIONAL SPECIAL AREA RATES:	INWOOD - SA	XU XU	0.00097417			
	INWOOD-JA	7.0	0.00117145			
COMMERCIAL - VACANT UNITS	/EXCESS LAND	CU	0.00902836	0.00508082	0.00973000	0.02383918
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	CU	0.00097417			
	INWOOD - SA	CU	0.00119143			
COMMERCIAL - VACANT LAND		сх	0.00864938	0.00486755	0.00766182	0.02117875
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	CX	0.00093328			
	INWOOD - SA	CX	0.00114142			
COMMERCIAL - FULL TAXABLE -		CH	0.01289766	0.00725832	0.01390000	0.03405598
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA INWOOD - SA	CH CH	0.00139167			
	INWOOD - SA	CII	0.00170204			
INDUSTRIAL - OCCUPIED		IT	0.01623064	0.00913399	0.01390000	0.03926463
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	IT	0.00175130			
	INWOOD - SA	IT	0.00214187			
INDUSTRIAL - NEW CONSTRUC	ΓΙΟΝ	ЈТ	0.01623064	0.00913399	0.01140000	0.03676463
ADDITIONAL SPECIAL AREA RATES:	1	JT	0.00175130	5.55715579		0.0007.0400
	INWOOD - SA	JT	0.00214187			
INDUSTRIAL - VACANT UNITS/F	1	IU	0.01054991	0.00593709	0.00903500	0.02552200
ADDITIONAL SPECIAL AREA RATES:		IU	0.00113835			
	INWOOD - SA	IU	0.00139222			
INDUSTRIAL - VACANT LAND		IX	0.01054991	0.00593709	0.00903500	0.02552200
ADDITIONAL SPECIAL AREA RATES:	ALVINSTON - SA	IX	0.00113835			
	INWOOD - SA	IX	0.00139222			
INDUSTRIAL - FULL TAXABLE - S		ILI	0.01602064	0.00012200	0.01200000	0.02026462
INDUSTRIAL - FULL TAXABLE - S ADDITIONAL SPECIAL AREA RATES:		IH IH	0.01623064	0.00913399	0.01390000	0.03926463
ALL OF BOMIE MALA NATED.	INWOOD - SA	IH	0.00214187			
PIPELINES		РТ	0.01064055	0.00598810	0.01140000	0.02802865
ADDITIONAL SPECIAL AREA RATES:		PT	0.00114813			
	INWOOD - SA	PT	0.00140418			