

**THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON
BY-LAW NUMBER 32 of 2019**

Being a By-law to provide for the adoption of the 2019 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 2019.

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 30, 2019 and on or before office closing on October 31, 2019.
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 30, 2019 and on or before office closing on October 31, 2019.
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, 2019.
4. On all taxes in default on January 1st, 2020, 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 23rd DAY OF MAY, 2019.

READ A THIRD TIME AND FINALLY PASSED THIS 23rd DAY OF MAY, 2019.

David Ferguson, Mayor

Janet Denkers, Clerk Administrator

**THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON
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SCHEDULE A

CURRENT VALUE ASSESSMENTS

<u>PROPERTY CLASS</u>	<u>RTC/RTO</u>	<u>MUNICIPALITY ALL INCLUSIVE</u>	<u>ALVINSTON SPECIAL AREA</u>	<u>INWOOD SPECIAL AREA</u>
RESIDENTIAL	RT	157,662,524	44,453,383	8,168,083
FARMLANDS	FT	542,935,074	1,633,051	1,836,000
MANAGED FORESTS	TT	124,277	0	0
MULTI-RESIDENTIAL	MT	2,081,000	2,081,000	0
COMMERCIAL - OCCUPIED	CT	6,143,940	4,020,465	1,157,925
COMMERCIAL NEW CONSTRUCTION TAXABLE FULL	XT	1,765,146	1,336,671	114,000
COMMERCIAL NEW CONSTRUCTION EXCESS LAND	XU	4,675	4,675	0
COMMERCIAL - EXCESS	CU	124,757	86,757	0
COMMERCIAL - VACANT	XT	113,675	95,600	18,075
COMMERCIAL TAXABLE - FULL, SHARED PIL	CH	31,500	0	0
INDUSTRIAL - OCCUPIED	IT	362,088	0	0
INDUSTRIAL - NEW CONSTRUCTION	JT	928,300	0	0
INDUSTRIAL - EXCESS	IU	62,838	0	0
INDUSTRIAL - VACANT	IX	0	0	0
INDUSTRIAL TAXABLE FULL, SHARED PIL	IH	14,900	14,900	0
PIPELINE	PT	<u>56,027,297</u>	<u>441,000</u>	<u>0</u>
SUBTOTAL		768,381,991	54,167,502	11,294,083
EXEMPT		8,994,497	4,305,481	510,666
COMMERCIAL PIL - FULL		<u>726,925</u>	<u>423,625</u>	<u>0</u>
TOTAL		<u>778,103,413</u>	<u>58,896,608</u>	<u>11,804,749</u>

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SCHEDULE B

TAX RATES

<u>TAX CLASSES</u>	<u>RTC/ RTQ</u>	<u>CLASSES OF TAX RATES</u>				<u>EDUCATION RATE (Set by Province)</u>
		<u>MUNICIPAL RATE</u>	<u>ALVINSTON SPECIAL AREA RATE</u>	<u>INWOOD SPECIAL AREA RATE</u>	<u>COUNTY RATE (Set by County)</u>	
Residential & Farm	RT	0.00748819	0.00079311	0.00156948	0.00436767	0.00161000
Residential & Farm, Upper Tier & Education Taxable	RL	0.00748819	0.00079311	0.00156948	0.00436767	0.00161000
Res. Farmland Awaiting Dev. Ph 1	R1	0.00262087	0.00027759	0.00054931	0.00152869	0.00056350
Residential Taxable Education only	RD	0.00748819	0.00079311	0.00156948	0.00436767	0.00161000
Commercial Farmland Awaiting Dev. Ph 1	C1	0.00262087	0.00027759	0.00054931	0.00152869	0.00056350
Industrial Taxable Farmland 1	I1	0.00262087	0.00027759	0.00054931	0.00152869	0.00056350
Multi-Residential	MT	0.01497638	0.00158622	0.00313896	0.00873534	0.00161000
Multi-Residential New Construction	NT	0.00748819	0.00079311	0.00156948	0.00436767	0.00161000
Commercial General	CM	0.01218404	0.00129047	0.00255371	0.00710664	0.01290000
Commercial (occupied)	CT	0.01218404	0.00129047	0.00255371	0.00710664	0.01290000
Commercial New Construction Taxable Full	XT	0.01218404	0.00129047	0.00255371	0.00710664	0.01030000
Commercial Vacant Units Excess Land	CU	0.00852883	0.00090333	0.00178759	0.00497465	0.01096500
Commercial New Construction Taxable Excess Land	XU	0.00852883	0.00090333	0.00178759	0.00497465	0.00875500
Commercial Vacant Land	CX	0.00817082	0.00086541	0.00171256	0.00476583	0.00711739
Commercial Taxable Full, Shared PIL	CH	0.01218404	0.00129047	0.00255371	0.00710664	0.01290000
Commercial - On Farm Business	C7	0.00304601	0.00032262	0.00063842	0.00177666	0.00257500
Parking Lot	GT	0.00817082	0.00086541	0.00171256	0.00476583	0.00711739
Comercial Office	DT	0.01150035	0.00121806	0.00241041	0.00670786	0.01290000
Commercial Office Vacant	DU	0.00805024	0.00085264	0.00168728	0.00469550	0.01096500
Comercial Office New Construction	YT	0.01150035	0.00121806	0.00241041	0.00670786	0.01030000
Shopping Centres	ST	0.01560176	0.00165246	0.00327004	0.00910011	0.01290000
Shopping Centres New Construction Full	ZT	0.01560176	0.00165246	0.00327004	0.00910011	0.01030000
Shopping Centres Vacant	SU	0.01092123	0.00115672	0.00228903	0.00637008	0.01096500
Shopping Centres New Construction Excess Land	ZU	0.01092123	0.00115672	0.00228903	0.00637008	0.00875500
Landfill Taxable Full	HT	0.06599763	0.00699014	0.01383275	0.03849475	0.04060613
Industrial Occupied	IT	0.01533261	0.00162395	0.00321363	0.00894312	0.01290000
Industrial New Construction Taxable Full	JT	0.01533261	0.00162395	0.00321363	0.00894312	0.01030000
Industrial Vacant Units Excess Land	IU	0.00996620	0.00105557	0.00208886	0.00581303	0.01064250
Industrial New Construction Excess Land	JU	0.00996620	0.00105557	0.00208886	0.00581303	0.00849750
Industrial Taxable Full, Shared PIL	IH	0.01533261	0.00162395	0.00321363	0.00894312	0.01290000
Industrial Vacant Land	IX	0.00996620	0.00105557	0.00208886	0.00581303	0.01064250
Industrial Vacant Land New Construction	JX	0.00996620	0.00105557	0.00208886	0.00581303	0.00849750
Industrial - On Farm Business	I7	0.00383315	0.00040599	0.00080340	0.00223578	0.00257500
Large Industrial	LT	0.02249060	0.00238209	0.00471390	0.01311820	0.01290000
Large Industrial Vacant	LU	0.01461889	0.00154836	0.00306404	0.00852683	0.01064250
Large Industrial New Construction	KT	0.02249060	0.00238209	0.00471390	0.01311820	0.01030000
Large Industrial New Construction Excess Land	KU	0.01461889	0.00154836	0.00306404	0.00852683	0.00849750
Pipelines	PT	0.01005181	0.00106464	0.00210680	0.00586297	0.01030000
Farmland	FT	0.00169233	0.00017924	0.00035470	0.00098709	0.00040250
Managed Forests	TT	0.00187205	0.00019828	0.00039237	0.00109192	0.00040250