

**THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON**  
**BY-LAW NUMBER 23 of 2021**

Being a By-law to provide for the adoption of the 2021 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 2021.

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, 2021 and on or before office closing on October 29, 2021.
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, 2021 and on or before office closing on October 29, 2021.
3. On all taxes of the levy, which are in default on the 1<sup>st</sup> 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, 2021.
4. On all taxes in default on January 3<sup>rd</sup>, 2022, interest shall be added at the rate of 1 ¼ percent per month for each month or fraction thereof in, which the default

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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 27<sup>th</sup> DAY OF MAY 2021.

READ A THIRD TIME AND FINALLY PASSED THIS 27<sup>th</sup> DAY OF MAY 2021.

  
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David Ferguson, Mayor

  
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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/RTQ</u>	<u>MUNICIPALITY</u>		
		<u>ALL INCLUSIVE</u>	<u>SPECIAL AREA</u>	<u>SPECIAL AREA</u>
		<u>ALVINSTON</u>	<u>INWOOD</u>	
RESIDENTIAL	RT	167,993,700	46,805,600	8,486,100
FARMLANDS	FT	598,404,600	2,401,900	2,024,000
MANAGED FORESTS	TT	188,100	0	0
MULTI- RESIDENTIAL	MT	2,073,000	2,073,000	0
COMMERCIAL - OCCUPIED	CT	6,341,700	3,903,500	1,216,500
COMMERCIAL NEW CONSTRUCTION TAXABLE FULL	XT	1,694,500	1,236,200	114,000
COMMERCIAL NEW CONSTRUCTION EXCESS LAND	XU	4,900	4,900	0
COMMERCIAL - EXCESS	CU	133,000	93,000	0
COMMERCIAL - VACANT	XT	122,000	84,800	18,200
COMMERCIAL TAXABLE - FULL, SHARED P/L	CH	32,000	0	0
COMMERCIAL - SMALL SCALE ON FARM BUSINESS	C7	16,600	16,600	0
INDUSTRIAL - OCCUPIED	IT	134,500	8,500	0
INDUSTRIAL - NEW CONSTRUCTION	JT	956,100	0	0
INDUSTRIAL - EXCESS	IU	22,300	22,300	0
INDUSTRIAL TAXABLE FULL, SHARED P/L	IH	14,900	14,900	0
INDUSTRIAL- SMALL SCALE ON FARM BUSINESS	IV	33,400	33,400	0
PIPELINE	PT	<u>57,386,000</u>	<u>451,000</u>	<u>0</u>
SUBTOTAL		835,551,300	57,149,600	11,858,800
EXEMPT		10,445,300	5,335,800	510,400
COMMERCIAL P/L - FULL		<u>746,600</u>	<u>423,800</u>	<u>0</u>
TOTAL		<u>846,743,200</u>	<u>62,909,200</u>	<u>12,369,200</u>

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**SCHEDULE B**

**TAX RATES**

<u>TAX CLASSES</u>	<u>RTG</u>	<u>MUNICIPAL RATE</u>	<u>CLASSES OF TAX RATES</u>				<u>EDUCATION RATE (Set by Province)</u>
			<u>ALVINSTON</u>	<u>INWOOD</u>	<u>COUNTY</u>	<u>EDUCATION</u>	
			<u>SPECIAL AREA RATE</u>	<u>SPECIAL AREA RATE</u>	<u>RATE (Set by County)</u>	<u>RATE (Set by Province)</u>	
Residential & Farm	RT	0.00748736	0.00071764	0.00129859	0.00444584	0.00153000	
Residential & Farm, Upper Tier & Education Taxat	RL	0.00748736	0.00071764	0.00129859	0.00444584	0.00153000	
Res. Farmland Awaiting Dev. Ph 1	R1	0.00262058	0.00025118	0.00045451	0.00155604	0.00053550	
Residential Taxable Education only	RD	0.00748736	0.00071764	0.00129859	0.00444584	0.00153000	
Commercial Farmland Awaiting Dev. Ph 1	C1	0.00262058	0.00025118	0.00045451	0.00155604	0.00053550	
Industrial Taxable Farmland 1	I1	0.00262058	0.00025118	0.00045451	0.00155604	0.00053550	
Multi-Residential	MT	0.01497472	0.00143528	0.00259718	0.00889167	0.00153000	
Multi-Residential New Construction	NT	0.00748736	0.00071764	0.00129859	0.00444584	0.00153000	
Commercial General	CM	0.01218269	0.00116767	0.00211294	0.00723383	0.00880000	
Commercial (occupied)	CT	0.01218269	0.00116767	0.00211294	0.00723383	0.00880000	
Commercial New Construction Taxable Full	XT	0.01218269	0.00116767	0.00211294	0.00723383	0.00880000	
Commercial Vacant Units Excess Land	CU	0.00852788	0.00081737	0.00147906	0.00506368	0.00880000	
Commercial New Construction Taxable Excess La	XU	0.00852788	0.00081737	0.00147906	0.00506368	0.00880000	
Commercial Vacant Land	CX	0.00816992	0.00078306	0.00141697	0.00485112	0.00679260	
Commercial Taxable Full, Shared PIL	CH	0.01218269	0.00116767	0.00211294	0.00723383	0.01250000	
Commercial - On Farm Business	C7	0.00304567	0.00029192	0.00052823	0.00180846	0.00220000	
Parking Lot	GT	0.00816992	0.00078306	0.00141697	0.00485112	0.00679260	
Commercial Office	DT	0.01149907	0.00110215	0.00199437	0.00682791	0.00880000	
Commercial Office Vacant	DU	0.00804935	0.00077151	0.00139606	0.00477954	0.00880000	
Commercial Office New Construction	YT	0.01149907	0.00110215	0.00199437	0.00682791	0.00880000	
Shopping Centres	ST	0.01560003	0.00149521	0.00270563	0.00926297	0.00880000	
Shopping Centres New Construction Full	ZT	0.01560003	0.00149521	0.00270563	0.00926297	0.00880000	
Shopping Centres Vacant	SU	0.01092002	0.00104665	0.00189394	0.00648408	0.00880000	
Shopping Centres New Construction Excess Land	ZU	0.01092002	0.00104665	0.00189394	0.00648408	0.00880000	
Landfill Taxable Full	HT	0.09547911	0.00915137	0.01655967	0.05669349	0.00880000	
Industrial Occupied	IT	0.01533091	0.00146942	0.00265896	0.00910317	0.00880000	
Industrial New Construction Taxable Full	JT	0.01533091	0.00146942	0.00265896	0.00910317	0.00880000	
Industrial Vacant Units Excess Land	IU	0.00996509	0.00095512	0.00172832	0.00591706	0.00880000	
Industrial New Construction Excess Land	JU	0.00996509	0.00095512	0.00172832	0.00591706	0.00880000	
Industrial Taxable Full, Shared PIL	IH	0.01533091	0.00146942	0.00265896	0.00910317	0.01250000	
Industrial Vacant Land	IX	0.00996509	0.00095512	0.00172832	0.00591706	0.00880000	
Industrial Vacant Land New Construction	JX	0.00996510	0.00095512	0.00172832	0.00591706	0.00880000	
Industrial - On Farm Business	I7	0.00383273	0.00036735	0.00066474	0.00227579	0.00220000	
Large Industrial	LT	0.02248811	0.00215541	0.00390028	0.01335297	0.00880000	
Large Industrial Vacant	LU	0.01461727	0.00140102	0.00253518	0.00867943	0.00880000	
Large Industrial New Construction	KT	0.02248811	0.00215541	0.00390028	0.01335297	0.00880000	
Large Industrial New Construction Excess Land	KU	0.01461727	0.00140102	0.00253518	0.00867943	0.00880000	
Pipelines	PT	0.01005070	0.00096333	0.00174317	0.00596789	0.00880000	
Farmland	FT	0.00169214	0.00016219	0.00029348	0.00100476	0.00038250	
Managed Forests	TT	0.00187184	0.00017941	0.00032465	0.00111146	0.00038250	