

**THE CORPORATION OF THE MUNICIPALITY OF BROOKE-ALVINSTON
BY-LAW NUMBER 24 of 2023**

Being a By-law to provide for the adoption of the 2023 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 2023.

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, 2023 and on or before office closing on October 31, 2023.
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, 2023 and on or before office closing on October 31, 2023.
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, 2023.
4. On all taxes in default on January 2nd, 2024, 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 11th DAY OF MAY 2023.

READ A THIRD TIME AND FINALLY PASSED THIS 11th DAY OF MAY 2023.

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>	MUNICIPALITY	ALVINSTON	INWOOD
		<u>ALL INCLUSIVE</u>	<u>SPECIAL AREA</u>	<u>SPECIAL AREA</u>
RESIDENTIAL	RT	172,312,456	49,304,556	8,718,500
FARMLANDS	FT	602,423,300	2,578,200	2,444,100
MANAGED FORESTS	TT	472,100	0	0
MULTI- RESIDENTIAL	MT	2,169,000	2,169,000	0
NEW MULTI RESIDENTIAL	NT	690,000	690,000	0
COMMERCIAL - OCCUPIED	CT	9,013,244	5,991,744	1,306,200
COMMERCIAL - EXCESS	CU	137,900	97,900	0
COMMERCIAL - VACANT	CX	132,200	84,800	40,100
COMMERCIAL TAXABLE - FULL, SHARED PIL	CH	32,000	0	0
COMMERCIAL - SMALL SCALE ON FARM BUSINESS	C7	16,600	16,600	0
COMMERCIAL - ON FARM BUSINESS	C0	5,100	5,100	0
INDUSTRIAL - OCCUPIED	IT	1,275,200	8,500	0
INDUSTRIAL - EXCESS	IU	22,300	22,300	0
INDUSTRIAL TAXABLE FULL, SHARED PIL	IH	14,900	14,900	0
INDUSTRIAL- SMALL SCALE ON FARM BUSINESS	I7	33,400	33,400	0
PIPELINE	PT	<u>58,155,000</u>	<u>459,000</u>	<u>0</u>
SUBTOTAL		846,904,700	61,476,000	12,508,900
EXEMPT	E	10,416,200	5,326,300	510,400
COMMERCIAL PIL - FULL	CF	<u>746,600</u>	<u>423,800</u>	<u>0</u>
TOTAL		<u>858,067,500</u>	<u>67,226,100</u>	<u>13,019,300</u>

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SCHEDULE B

TAX RATES

TAX CLASSES	CLASSES OF TAX RATES					
	RTC/ RTQ	MUNICIPAL RATE	ALVINSTON	INWOOD	COUNTY	EDUCATION
			SPECIAL AREA RATE	SPECIAL AREA RATE	RATE (Set by County)	RATE (Set by Province)
Residential & Farm	RT	0.00808704	0.00072432	0.00150438	0.00471715	0.00153000
Res & Farm, Upper Tier & Education Taxable	RL	0.00808704	0.00072432	0.00150438	0.00471715	0.00153000
Res. Farmland Awaiting Dev. Ph 1	R1	0.00283046	0.00025351	0.00052653	0.00165100	0.00053550
Residential Taxable Education only	RD	0.00808704	0.00072432	0.00150438	0.00471715	0.00153000
Commercial Farmland Awaiting Dev. Ph 1	C1	0.00283046	0.00025351	0.00052653	0.00165100	0.00053550
Industrial Taxable Farmland 1	I1	0.00283046	0.00025351	0.00052653	0.00165100	0.00053550
Multi-Residential	MT	0.01617408	0.00144864	0.00300876	0.00943430	0.00153000
Multi-Residential New Construction	NT	0.00808704	0.00072432	0.00150438	0.00471715	0.00153000
Commercial General	CM	0.01315843	0.00117854	0.00244778	0.00767528	0.00880000
Commercial (occupied)	CT	0.01315843	0.00117854	0.00244778	0.00767528	0.00880000
Commercial Vacant Units Excess Land	CU	0.00921090	0.00082498	0.00171345	0.00537270	0.00880000
Commercial Vacant Land	CX	0.00882426	0.00079035	0.00164152	0.00514717	0.00679260
Commercial Taxable Full, Shared PIL	CH	0.01315843	0.00117854	0.00244778	0.00767528	0.01250000
Commercial - On Farm Business	C7	0.00328961	0.00029464	0.00061195	0.00191882	0.00220000
Commercial - On Farm Business	C0	0.00328961	0.00029464	0.00061195	0.00191882	0.00220000
Parking Lot	GT	0.00882426	0.00079035	0.00164152	0.00514717	0.00679260
Comercial Office	DT	0.01242006	0.00111241	0.00231042	0.00724459	0.00880000
Commercial Office Vacant	DU	0.00869404	0.00077869	0.00161729	0.00507121	0.00880000
Shopping Centres	ST	0.01684948	0.00150913	0.00313440	0.00982826	0.00880000
Shopping Centres Vacant	SU	0.01179463	0.00105639	0.00219408	0.00687978	0.00880000
Landfill Taxable Full	HT	0.14850181	0.01330064	0.02762484	0.08662074	0.00880000
Industrial Occupied	IT	0.01655880	0.00148310	0.00308033	0.00965871	0.00880000
Industrial Vacant Units Excess Land	IU	0.01076322	0.00096402	0.00200221	0.00627816	0.00880000
Industrial Taxable Full, Shared PIL	IH	0.01655880	0.00148310	0.00308033	0.00965871	0.01250000
Industrial Vacant Land	IX	0.01076322	0.00096401	0.00200221	0.00627816	0.00880000
Industrial - On Farm Business	I7	0.00413970	0.00037077	0.00077008	0.00241468	0.00220000
Industrial - On Farm Business	I0	0.00413970	0.00037077	0.00077008	0.00241468	0.00220000
Large Industrial	LT	0.02428923	0.00217548	0.00451837	0.01416785	0.00880000
Large Industrial Vacant	LU	0.01578800	0.00141406	0.00293694	0.00920910	0.00880000
Pipelines	PT	0.01085568	0.00097229	0.00201941	0.00633209	0.00880000
Farmland	FT	0.00182767	0.00016370	0.00033999	0.00106608	0.00038250
Managed Forests	TT	0.00202176	0.00018108	0.00037610	0.00117929	0.00038250