

The Corporation of The Township of Brock

By-law number XXXX-2024

To levy and collect property taxes for the year 2024

Whereas subsection 290 of the *Municipal Act*, S.O. 2001, c. 25, as amended (the "Act"), provides for the council of a local municipality in each year to prepare and adopt a budget including estimates of all sums required for the purposes of the municipality; and

Whereas subsection 312(2) of the Act provides that for the purposes of raising the general local municipal levy the council of a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on all the assessment in each property class in the local municipality rateable for local municipal purposes; and

Whereas subsection 257.7(1) of the *Education Act*, R.S.O. 1990, c. E.2, as amended, requires a municipality to levy and collect tax rates for school purposes on such tax rates as are prescribed by Ontario Regulations and

Whereas The Regional Municipality of Durham has passed By-law Number 2024-013 to establish tax ratios and to specify the percentage by which tax rates are to be reduced for prescribed property sub class, By-law Number 2024-014 to set and levy the 2024 rates of taxation for Regional General Purposes and By-law 2024-016 to set the 2024 rates for Regional Solid Waste Management Purposes and By-law 2024-015 to set the 2024 rates for Regional Transit Purposes;

Now therefore the Council of the Corporation of the Township of Brock enacts as follows:

1. The property taxes for the year 2024, together with all other rents or rates payable as taxes shall be due and payable on and from the 1st day of January 2024.
2. For the year 2024, The Corporation of the Township of Brock shall levy upon the Residential Assessment, Farm Assessment, Managed Forest Assessment, Commercial Assessment, Parking Lot Assessment, Industrial Assessment, Multi-Residential Assessment and Pipeline Assessment the rates of taxation per current value assessment for general purposes and estimates for the current year as set out in Schedule "A" attached to this By-law.
3. The levy provided for in Schedule "A" shall be reduced by the amount of the interim levy for 2024.
4. The estimates for the current year are set forth in Schedule "A" attached to this By-law.
5. For payment-in-lieu of taxes due to The Corporation of the Township of Brock, the actual amount due to The Corporation of the Township of Brock shall be based on the assessment roll and the tax rates for the year 2024.
6. All taxes and other rates payable as taxes shall, subject to Section 11, be paid in 2 installments, and shall be due and payable on or before the respective dates set out below:

Installment 1 - July 22, 2024

Installment 2 - September 23, 2024

7. A percentage charge of 1.25 per cent is imposed as a penalty for nonpayment of taxes on first day of default and on the first day of each calendar month thereafter in which default continues.
8. Interest charges in respect of unpaid taxes other than those levied for the current year, shall be added at the rate of 1.25 per cent per month for each month or fraction of it until the taxes in default are paid.
9. The Property Tax Collector shall be authorized to accept part payment from time to time on account of any taxes due; and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collected under Section 6 or Section 7 in respect to nonpayment of taxes or of any installment thereof.
10. Nothing in this by-law shall prevent the Property Tax Collector from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
11. As an alternative to Section 5 above, a taxpayer (upon making a successful application) can make payments beginning January 1, 2024 in accordance with the Township of Brock's Pre-Authorized Payment Plan – Terms and Conditions, which allows taxpayers to pay their property taxes in eleven (11) monthly installments.
12. The Property Tax Collector may mail, or cause to be mailed to the residence or place of business of such person indicated on the last revised assessment roll, a notice specifying the amount of taxes payable.
13. The Property Tax Collector is hereby authorized to revise assessments and resulting tax levies as deemed necessary in conjunction with changes made by the Municipal Property Assessment Corporation (MPAC) to the returned roll and revised in the Online Property Tax Analysis Program (OPTA).
14. Section 4 and 5 shall apply to additions under Section 33 (Omitted Assessment) and Section 34 (Supplementary Assessment) of the Assessment Act where applicable, otherwise, payment shall be due on the date stated on the Property Tax notice.
15. If any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of the Council of the Corporation of the Township of Brock that all remaining sections and portions of this By-law and of Schedule "A" continue in force and effect.
16. Schedule "A" attached hereto shall be and form a part of this By-law.

This by-law read twice this 29th day of April 2024.

Mayor

Interim CAO

This by-law read a third time and passed this 29th day of April 2024.

Mayor

Interim CAO