

THE CORPORATION OF THE TOWNSHIP OF BROCK

BY-LAW NUMBER 3165-2023

**BEING A BY-LAW TO PROVIDE FOR AN INTERIM TAX LEVY AND TO PROVIDE FOR THE PAYMENT OF TAXES AND TO PROVIDE FOR PENALTY AND INTEREST OF 1.25 PERCENT**

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WHEREAS section 317 (1) of the *Municipal Act*, S.O. 2001, as amended, provides that a local municipality, before the adoption of the estimates for the year under section 290, may pass a by-law levying amounts on the assessment of property in the local municipality rateable for local municipality purposes;

AND WHEREAS section 317 (2) of the *Municipal Act*, S.O. 2001, as amended, provides that a by-law under subsection (1) shall be passed in the year that the amounts are to be levied or may be passed in December of the previous year if it provides that it does not come into force until a specified day in the following year;

AND WHEREAS section 317 (3) of the *Municipal Act*, S.O. 2001, as amended, provides that the amounts to be levied are subject to the following rules:

1. The amount levied on a property shall not exceed the prescribed percentage or 50 percent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
2. The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class.
3. For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.

AND WHEREAS section 317 (9) of the *Municipal Act*, S.O. 2001, as amended, provides that if the council of a municipality is of the opinion that the taxes levied under subsection (1) on a property are too high or too low in relation to its estimate of the total taxes that will be levied on the property, the council may adjust the taxes on the property under subsection (1) to the extent it considers appropriate.

NOW THEREFORE the Council of the Corporation of the Township of Brock enacts as follows:

1. An interim notional tax rate of 0.0059740 is hereby imposed and levied on the whole of the assessment for real property in the *residential* class according to the last revised assessment roll.
2. An interim notional tax rate of 0.0105079 is hereby imposed and levied on the whole of the assessment for real property in the *multi-residential* class according to the last revised assessment roll.
3. An interim notional tax rate of 0.0064972 is hereby imposed and levied on the whole of the assessment for real property in the *new multi-residential* class according to the last revised assessment roll.
4. An interim notional tax rate of 0.0118524 is hereby imposed and levied on the whole of the assessment for real property in the *commercial - occupied* and *new construction commercial - occupied* class according to the last revised assessment roll.
5. An interim notional tax rate of 0.0118524 is hereby imposed and levied on the whole of the assessment for real property in the *commercial - excess and vacant land* class according to the last revised assessment roll.

6. An interim notional tax rate of 0.0148532 is hereby imposed and levied on the whole of the assessment for real property in the *industrial - occupied* class according to the last revised assessment roll.
7. An interim notional tax rate of 0.0148532 is hereby imposed and levied on the whole of the assessment for real property in the *industrial – excess & vacant land* class according to the last revised assessment roll.
8. An interim notional tax rate of 0.0148532 is hereby imposed and levied on the whole of the assessment for real property in the *industrial – new construction* class according to the last revised assessment roll.
9. An interim notional tax rate of 0.0148532 is hereby imposed and levied on the whole of the assessment for real property in the *industrial – new construction excess and vacant land* class according to the last revised assessment roll.
10. An interim notional tax rate of 0.0106981 is hereby imposed and levied on the whole of the assessment for real property in the *pipelines* class according to the last revised assessment roll.
11. An interim notional tax rate of 0.0012318 is hereby imposed and levied on the whole of the assessment for real property in the *farm* class according to the last revised assessment roll.
12. An interim notional tax rate of 0.0014935 is hereby imposed and levied on the whole of the assessment for real property in the *managed forest* class according to the last revised assessment roll.
13. The said interim tax levy shall become due and payable in two installments as follows:

50 percent of the interim levy shall become due and payable on the 21<sup>st</sup> day of February, 2023, and the balance of the interim levy shall become due and payable on the 21<sup>st</sup> day of April, 2023, and nonpayment of the amount on the dates stated in accordance with this section shall constitute default.
14. A penalty of 1.25 percent will be added to the first installment of taxes on the first day of default and the first day of each calendar month thereafter in which default continues. A penalty of 1.25 percent will be added to the second installment of taxes on the first day of default and the first day of each calendar month thereafter in which default continues.
15. (a) On all taxes of the interim tax levy in default on January 1, 2023, interest will be added at the rate of 1.25 percent on the first day of each calendar month in which default continues.  
(b) On all other taxes in default on January 1, 2023, interest shall be added at the rate of 1.25 percent on the first day of each calendar month in which default continues and all by-laws and parts of by-laws inconsistent with this policy are hereby rescinded.
16. Penalties and interest added on all taxes of the interim tax levy in default shall become due and payable and shall be collected forthwith as if the same had originally been imposed and formed part of such unpaid interim tax levy.
17. The Property Tax Collector may mail or cause the same to be mailed to the residence or place of business of such person as the Township of Brock has on file at the time of the billing, an electronic or printed notice specifying the amount of taxes payable.
18. That taxes are payable at the Township of Brock Municipal Office, Cannington, Ontario.

**ENACTED AND PASSED THIS 30TH DAY OF JANUARY, A.D., 2023.**

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Mayor  
Walter Schummer

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Clerk/Deputy CAO  
Fernando Lamanna