

**BY-LAW NUMBER XXX-23**

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**THE CORPORATION OF THE COUNTY OF BRANT**

To provide for an interim levy, to provide for the payment of taxes, and to provide for penalty and interest of 1.25 per cent per month.

**WHEREAS** Section 317 (3) of the Municipal Act, S.O. 2001, c.25, as amended, provides that the Council of a local municipality, before the adoption of estimates for the year, may pass a by-law levying a separate tax rate, as specified in the by-law, on the assessment in each property class rateable for local municipal purposes, subject to certain restrictions;

**AND WHEREAS** it is necessary for the Council of the Corporation of the County of Brant, pursuant to the Municipal Act, as amended, Section 312 and Regulations related thereto, to establish the tax rates for Brant County;

**AND WHEREAS** Section 343 of the Municipal Act, S.O. 2001, c.25 as amended, provides that Council may authorize the Treasurer to mail to the person taxed a notice specifying the amount of the taxes payable or cause it to be delivered to or for that person at the address of the residence or place of business of such person or upon the premises in respect of which the taxes are payable;

**AND WHEREAS** the Municipal Act, as amended, Section 345 authorizes the Council of a local municipality to establish penalty and interest charges; notice as to time and notice of payment and payment of installments;

**AND WHEREAS** the Municipal Act, as amended, Section 345 authorizes the Council to set a penalty and interest rate to be charged on any outstanding taxes not to exceed 1.25%;

**AND WHEREAS** the Council of the Corporation of the County of Brant deems it necessary to pass a by-law to authorize an interim tax levy on the property;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE COUNTY OF BRANT HEREBY ENACTS** as follows:

1. **THAT** the amounts levied for municipal purposes for Residential, Pipeline, Farmland, Managed Forest, Multi-residential, Commercial and Industrial property classes be imposed and collected an interim levy of:
  - i. The percentage prescribed by the Minister under Section 317 (10) of the Municipal Act; or,
  - ii. Up to 50%, if no percentage is prescribed, of the total taxes for municipal and school purposes levied in the year 2022.
2. **THAT** for the purpose of calculating the total amount of taxes for the year 2021 under paragraph 1, if any taxes for municipal and school purposes were levied on a property only part of 2022 because assessment was added to the collector's roll during 2022, an amount shall be added equal to the additional taxes that would have been levied on the property if taxes for municipal and school purposes had been levied for the entire year.

3. **THAT** the interim levy of current taxes shall be payable in two instalments as follows:

1<sup>st</sup> Instalment – Feb 28<sup>th</sup>, 2023

2<sup>nd</sup> Instalment – April 28<sup>th</sup>, 2023

4. **THAT** on all taxes of the interim levy which is in default on the first day of default, penalty of 1.25 per cent shall be added and thereafter a penalty of 1.25 per cent per month will be added on the first day of each and every month the default continues, until December 31<sup>st</sup>, 2023. Upon default of any payment a penalty of 1.25 per cent shall be added on the first day of each calendar month thereafter in which default continues.

5. **THAT** there may be added to the Collector's Roll all or any charges which would be collected pursuant to any statute or by-laws, which are now or may become due to the municipality in 2022 and that all said charges shall be collected in the same manner and at the same time as all other rates and levies.

6. **THAT** the Manager of Taxation & Revenues shall mail or cause to be mailed to the residence or place of business of such person indicated on the last revised roll, a written or printed notice specifying the amount of taxes payable.

7. **THAT** taxes are payable at any County of Brant Customer Service Office or at the County Administration Office, or by telephone/internet banking or pre-authorized bank withdrawals.

8. **THAT** failure to receive the tax bill does not negate the responsibility of the owner to pay all levies and penalties incurred.

9. **THAT** this by-law shall be effective as of January 1, 2023

10. **THAT** By-law Number 142-21 be and is hereby repealed.

**READ** a first and second time, this 20th day of December, 2022.

**READ** a third time and finally passed in Council, this 20th day of December, 2022.

**THE CORPORATION OF THE COUNTY OF BRANT**

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David Bailey, Mayor

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Alysha Dyjach, Clerk