

BY-LAW NUMBER 137-23

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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; 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%.

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 2023
2. **THAT** for the purpose of calculating the total amount of taxes for the year 2024 under paragraph 1, if any taxes for municipal and school purposes were levied on a property only part of 2023 because assessment was added to the collector's roll during 2023, 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:

1st Instalment – Feb 29th, 2024

2nd Instalment – April 30th, 2024

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 month the default continues, until December 31st, 2024. 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 2024 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, County of Brant libraries, or by the County of Brant website payment portal 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 1st, 2024.
10. **THAT** By-law Number 130-22 be and is hereby repealed.

READ a first and second time, this 19th day of December, 2023.

READ a third time and finally passed in Council, this 19th day of December, 2023.

THE CORPORATION OF THE COUNTY OF BRANT

David Bailey, Mayor

Alysha Dyjach, Clerk