

THE CORPORATION OF THE CITY OF BURLINGTON

BY-LAW NUMBER 25-2019

A BY-LAW TO LEVY TAXES FOR THE YEAR 2019

WHEREAS the *Municipal Act, 2001* provides the authority for the Council of the City of Burlington to levy on the whole rateable property according to the last returned assessment roll for the current year, the tax rates required for City, Region of Halton, and Public and Catholic school purposes;

AND WHEREAS the Council of the Region of Halton has passed Regional Rating By-law No. 37-19, directing the Council of the City of Burlington to levy the 2019 tax rates as approved for general and special purposes including waste management services;

AND WHEREAS Ontario Regulation 400/98, as amended, establishes the 2019 tax rates for school board purposes;

AND WHEREAS the total taxable property for municipal purposes according to the last returned assessment roll is \$42,767,977,720 of which \$41,095,529,593 is in the urban area and the balance of \$1,672,448,127 is in the rural area;

AND WHEREAS sections 311 and 312 of the *Municipal Act, 2001* provide that for each municipal levy, the tax rates to be levied on the different classes of property shall be in the same proportion to each other as the tax ratios for the property classes established under section 308 of the *Municipal Act, 2001* are to each other;

AND WHEREAS the *Education Act* provides that tax rates for school boards shall be prescribed as follows:

1. For the residential and multi-residential property classes a single tax rate,
2. For the farm and managed forest property classes a tax rate equal to 25 per cent of the tax rate prescribed for the residential property class,
3. For the pipelines property class a single tax rate,
4. Applicable tax reductions as per Section 313 of the *Municipal Act, 2001* with respect to the subclasses prescribed under subsection 8(1) of the *Assessment Act*,
5. For the commercial classes and industrial classes as per Ontario Regulation 400/98 as amended;

AND WHEREAS in order to raise the amounts of the said estimates it is necessary to levy separate rates on the two areas aforesaid, the urban area and the rural area;

AND WHEREAS section 18 of By-law 30-2015 as amended of the City of Burlington requires the City in each year to levy a special charge upon rateable property in the improvement area that is in a prescribed business property class sufficient to provide a sum equal to the sum of money provided for the purposes of the Board of Management for the Burlington Downtown Business Improvement Area;

AND WHEREAS the amount of money to be provided by the City to the Board of Management for Burlington Downtown Business Improvement Area for the year 2019 is to be \$792,300;

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AND WHEREAS the total rateable property in the Burlington Downtown Business Improvement Area, upon which assessment will be levied, is \$366,799,416 and which said assessment is the basis upon which the taxes for the Burlington Downtown Business Improvement Area will be raised;

AND WHEREAS section 21 of By-law 13-2004 as amended of the City of Burlington requires the City in each year to levy a special charge upon rateable property in the improvement area that is in a prescribed business property class sufficient to provide a sum equal to the sum of money provided for the purposes of the Board of Management for the Aldershot Village Business Improvement Area;

AND WHEREAS the amount of money to be provided by the City to the Board of Management for Aldershot Village Business Improvement Area for the year 2019 is to be \$178,999;

AND WHEREAS the total rateable property in the Aldershot Village Business Improvement Area, upon which assessment will be levied, is \$211,305,895 and which said assessment is the basis upon which the taxes for the Aldershot Village Business Improvement Area will be raised;

AND WHEREAS By-law 3-2007 of the City of Burlington permits the City in each year to levy an additional charge on taxable parcels of land in the commercial class or industrial class within the Downtown Parking Area;

AND WHEREAS the total taxable commercial and industrial parcels of land in the area upon which the parking rate will be levied is \$312,343,781 and which assessment is the basis upon which the taxes for the Downtown Parking Area will be raised;

AND WHEREAS the amount of money to be provided to the Parking District Reserve Fund is \$304,200.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE CITY OF BURLINGTON HEREBY ENACTS AS FOLLOWS:

1. THAT for the raising of the sum of \$416,604,907 as shown in Schedule "A" attached hereto, for the general purposes of the Corporation and the amounts required for the Regional Municipality of Halton including waste management purposes, and the School Boards for the current year, there shall be levied and collected upon the whole rateable property the tax rates as shown on Schedule "A" attached hereto.
2. THAT the tax rates to be levied upon the Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest

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Assessment and the applicable subclasses for City purposes shall be in accordance with Schedule "B" of this By-law.

3. THAT the tax rates to be levied upon the Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for Regional purposes shall be in accordance with Schedule "C" of this By-law.
4. THAT the tax rates to be levied upon the Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for Education purposes shall be in accordance with Schedule "D" of this By-law.
5. THAT for the purposes of the Business Improvement Area, the raising of the sum of \$792,300 for the Board of Management for the Burlington Downtown Business Improvement Area, there shall be levied and collected upon the rateable assessment in the Burlington Downtown Business Improvement Area the following tax rates:

Commercial	0.00216094
Commercial excess land	0.00151266
Commercial vacant land	0.00151266
Commercial new construction	0.00216094
Office	0.00216094
Office excess land	0.00151266
Shopping Centre	0.00216094
Shopping Centre excess land	0.00151266
Parking Lot	0.00216094
Industrial shared payment in lieu	0.00350127

6. THAT for the purposes of the Business Improvement Area, the raising of the sum of \$178,999 for the Board of Management for the Aldershot Village Business Improvement Area, there shall be levied and collected upon the rateable assessment in the Aldershot Village Business Improvement Area the following tax rates:

Commercial	0.00085558
Commercial excess land	0.00059891
Commercial vacant land	0.00059891
Commercial new construction	0.00085558
Commercial new construction excess land	0.00059891
Office	0.00085558

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Office excess land	0.00059891
Shopping Centre	0.00085558
Shopping Centre excess land	0.00059891
Industrial	0.00138626

7. THAT for the purposes of the Downtown Parking Area, the raising of the sum of \$304,200, there shall be levied and collected upon the rateable assessment in the Downtown Parking Area the following tax rates:

Commercial	0.00097394
Commercial excess land	0.00068176
Commercial vacant land	0.00068176
Commercial new construction	0.00097394
Office	0.00097394
Office excess land	0.00068176
Shopping Centre	0.00097394
Shopping Centre excess land	0.00068176
Parking Lot	0.00097394
Industrial shared payment in lieu	0.00157803

8. The Treasurer shall proceed to collect the amount to be raised by this By-law, together with all other sums on the tax roll in the manner as set forth in the *Assessment Act* and *Municipal Act, 2001* and any other applicable Acts and the By-laws in force in this Municipality.

9. All property taxes and special levies, other than those levied by the interim levy as set out in By-law 69-2018 shall be due and payable in two instalments as per the following schedule:

<u>Ward Numbers</u>	<u>1st Instalment</u>	<u>2nd Instalment</u>
All Wards	June 20, 2019	September 20, 2019

10. When payment of any instalment or any part of any instalment of taxes levied by this By-law is not paid on the due date as set out in section 9, the payment is considered to be in default and late payment charges and, where applicable, interest shall be imposed as follows:

- (a) a penalty of one and one quarter per cent of the amount in default shall be added on the first day of default; and,
- (b) interest charges shall be applied at the rate of one and one quarter per cent on the last day of each month on the outstanding tax balance. When a penalty has

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been applied in a given month, interest of one and one quarter per cent will be prorated from the date of default.

11. In the event of a non-payment of any instalment of taxes or any part thereof, by the day set out in section 9 for payment, all subsequent instalment or instalments shall become due and payable immediately upon the default of the payment.
12. The Treasurer is authorized and directed to serve personally or to mail or cause to be mailed, notices of the taxes hereby levied to the person or persons taxed at the address of the resident or place of business of such person.
13. The Treasurer is authorized to accept part payment from time to time on account of any taxes due, or alternatively is authorized to refuse acceptance of any such part payment.

ENACTED AND PASSED this 23rd day of April, 2019.

Marianne Meed Ward MAYOR

Angela Morgan CITY CLERK