



**BY-LAW NUMBER 2014-**

**A By-law of The Corporation of the City of Barrie to levy and collect taxes for municipal purposes of the City of Barrie for the year 2014.**

**WHEREAS**, pursuant to Section 307 of the Municipal Act, S.O. 2001 (hereinafter referred to as the "*Municipal Act*"), provides that all taxes shall, unless expressly provided otherwise, be levied upon the whole of the assessment for real property or other assessments made under the Assessment Act, according to the amounts assessed and not upon one or more kinds of property or assessment or in different proportions;

**AND WHEREAS** all property assessment rolls on which the 2014 taxes are to be levied have been returned and revised pursuant to the provision of the Assessment Act, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "*Assessment Act*") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court;

**AND WHEREAS** the "Residential/Farm Assessment", "Multi-Residential Assessment", "New Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmlands Assessment" and "Managed Forests Assessment" and the applicable subclasses pursuant to Section 7 of the Assessment Act have been determined on the basis of the aforementioned property assessment rolls;

**AND WHEREAS** the tax ratios for the prescribed property subclasses on the aforementioned property for the 2014 taxation year have been set out in By-law 2014-051 of The Corporation dated the 12th day of May, 2014.

**AND WHEREAS** these tax rates on the aforementioned "Residential/Farm Assessment", "Multi-Residential Assessment", "New Multi-Residential Assessment", "Commercial Assessment", "Industrial Assessment", "Pipeline Assessment", "Farmlands Assessment" and "Managed Forests Assessment" and the applicable subclasses have been calculated pursuant to the provisions of the Municipal Act in the manner set out herein;

**AND WHEREAS** by motion 14-G-136 the Council of The Corporation of the City of Barrie deems it expedient to pass a by-law for establishing tax rates;

**NOW THEREFORE** the Council of The Corporation of the City of Barrie hereby enacts as follows:

1. **THAT** The sum of One Hundred and Eighty-Eight Million and Eight Hundred Ninety-Five Thousand and Four Hundred and One Dollars (\$188,895,401) be levied and collected on properties within the geographic boundaries of the City of Barrie as of January 1, 2014 for General Purposes as provided by The Corporation's 2014 Operating Budget, such sum to be provided by applying to the taxable assessments to the tax rates set out in Schedule 1 attached to this by-law.
2. **THAT** the estimated sum of Sixty One Million, Two Hundred Seventy Six Thousand and Three Hundred Seventy Seven Dollars (61,276,377) be levied and collected for the City of Barrie's share of the Ontario Education, such sum to be provided by applying the taxable assessments to the tax rates prescribed for use by Ontario Regulation 400/98 as amended and that these taxes be remitted to the school boards in accordance with the Education Act.
3. **THAT** for the purposes of paying the amounts due under local improvement projects applied in accordance with the *Municipal Act*, 2001, the annual frontage and connection charges for various local improvement projects as previously authorized by the Council of The Corporation of the City of Barrie shall be added to the tax bills of those properties set out in the authorized Local Improvement Rolls of those projects, except for those properties which have prepaid or commuted the local improvement charge.
4. **THAT** for the purposes of paying the amounts due for special services applied in accordance with Section 326 of the *Municipal Act*, 2001, the annual frontage and connection charges for special charges as previously authorized by the Council of The Corporation of the City of Barrie shall be added to the tax bills of those properties set out in the authorized special charges rolls of those projects, except for those properties which have prepaid or commuted the special charge.

5. **THAT** the rights of way assessments and the Utility Transmission and distribution Corridor assessment shall have their taxes due to the City of Barrie calculated in accordance with the rates established by Ontario Regulations 387/98 and 392/98 as amended.
6. **THAT** for properties so assessed, payments in lieu of taxes shall be calculated using the tax rates which would be applicable to the property if it were assessed as taxable and shared with the Province of Ontario in accordance with Ontario Regulation 382/98 as amended.
7. **THAT** all taxes levied under this by-law shall be adjusted as required pursuant to Parts VII, IX and X of the *Municipal Act*, 2001 as amended, as applicable to each property. Such adjustments may increase or decrease the total taxes otherwise due under this by-law.
8. **THAT** residents who qualify for the Seniors and Low Income Persons with Disabilities Tax Deferral program must apply to the Property Taxation Branch in accordance with the program policies as established by the City of Barrie. The amount of deferral for 2014 will be determined once the application has been approved. The deferral amount will not be reflected on the 2014 final tax billing issued in accordance with this by-law. Deferrals processed after the issuance of the final tax billing will be credited to the tax account of the property.
9. **THAT** the aforesaid taxes may be calculated and, after deducting the amount of the interim levy, entered in the Tax Roll which shall be kept at the Finance Department until the taxes are collected.
10. **THAT** taxes shall be payable on and after the passing of this By-law.
11. **THAT** the Treasurer shall give notice as to time, place, manner in which the taxes are required to be paid and shall furnish the usual notices to be served upon the ratepayers respectively under the provisions of Section 343(2) of the *Municipal Act*, demanding the payment of the amount for which they shall be liable upon the said roll and it shall be the duty of the said Treasurer to serve the said notice and keep a record of such services.
12. **THAT** the City Treasurer shall send the tax bill to the taxpayer's residence or place of business unless the taxpayer directs the City Treasurer, in writing, to send the bill to another address, in which case, it shall be sent to that address. This direction will continue until revoked by the taxpayer in writing.
13. **THAT** for the convenience of the ratepayers, the Treasurer is hereby authorized to accept the taxes from all property classes if payment thereof is made by installments of two equal installments, the first installment on or before June 26, 2014 and the second installment on or before September 25, 2014.
14. **THAT** the payment of the aforesaid taxes may be made in the Finance Department, 70 Collier Street, between the hours of 8:30 a.m. and 4:30 p.m., Monday to Friday or at such time as Council may direct. Payments of taxes may also be deposited at any bank in Canada.
15. **THAT** for the convenience of the ratepayers of all property classes, the Treasurer shall authorize alternate installments to allow taxpayers to spread the payment of taxes more evenly over the last five months of the year based on the final billing. Such payments will be due on the last business day of each month on June 30, July 31, August 29, September 30 and October 31, 2014.
16. **THAT** for taxes added to the Tax Roll on or after the 1<sup>st</sup> day of July, 2014 the City Treasurer is hereby authorized to accept the payment from all property classes if payment is made on or before the last day of the month the taxes are entered in the Tax Roll unless the tax bill has not been issued at least 21 days prior to the end of the month in which case the due date shall be the end of the following month.

17. **THAT** upon the default of the payment of an installment, or part thereof, late payment charges will be imposed as follows:
- a) A percentage, not to exceed one and one quarter per cent (1.25%) of the amount of taxes due and unpaid, may be imposed for the non-payment of taxes on the first day of default; and
  - b) Interest charges, not to exceed one and one quarter percent (1.25%) each month of the amount of taxes due and unpaid may be imposed for the non-payment of taxes in the manner specified in the by-law but interest may not start to accrue before the first day of default.
18. **THAT** in case the said Treasurer shall deem necessary to cause a levy to be made for the sum due or payable for any tax assessment he shall have the power to do so, as if no provisions have been made herein for allowing said tax to be paid or received by installments and in every case when an installment shall not have been paid by the day and time herein mentioned the whole amount of the tax or assessment of the party or parties so in default shall be due and payable and may be levied for and collected in the same manner as if no authority has been given said Treasurer to receive any such tax or assessment by installments.
19. **THAT** the Treasurer shall add to the Tax Roll, all or any arrears for Water and Wastewater Services, or service charges for cutting weeds or any other charges which should be collected pursuant to any statute or by-law from respective properties chargeable thereto, and that all such charges shall be collected by the Treasurer in the same manner and at the same time as all other rates and levies.
20. **THAT** all payments, including partial payments, shall be applied to accounts on a consistent basis as defined in Section 347 (1) of the *Municipal Act, 2001*.
21. **THAT** this By-law shall come into force and take effect immediately upon the final passing thereof.

**READ** a first and second time this 2nd day of June, 2014.

**READ** a third time and finally passed this 2nd day of June, 2014.

**THE CORPORATION OF THE CITY OF BARRIE**

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**MAYOR – J.R. LEHMAN**

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**CITY CLERK – DAWN A. MCALPINE**

Property Class	TCC/TCQ	Set 1 Rate	School Rate	Total Set 1	Total Municipal Levy	Total Education Levy	Total Levy (\$)
R - Residential Full	RT	1.109302%	0.203000%	1.312302%	135,764,880	24,844,694	160,609,575
C - Commercial Full	CT/GT	1.589770%	1.179150%	2.768920%	24,921,442	18,484,515	43,405,957
C - Commercial Vacant Land	CX	1.112839%	0.825405%	1.938244%	1,225,359	908,863	2,134,222
C - Commercial Vacant Units/Excess Land	CU	1.112839%	0.825405%	1.938244%	255,654	189,622	445,276
D - Office Building	DT	1.589770%	1.179150%	2.768920%	746,501	553,688	1,300,189
D - Office Vacant Units/ Excess Land	DU	1.112839%	0.825405%	1.938244%	1,505	1,116	2,621
X - Commercial New Construction Full	XT/YT	1.589770%	1.179150%	2.768920%	3,754,787	2,784,968	6,539,755
X - Commercial New Construction Excess Land	XU/YU	1.112839%	0.825405%	1.938244%	140,316	104,074	244,390
F - Farm	FT	0.277326%	0.050750%	0.328076%	67,807	12,409	80,216
FAD1 - Farmland Awaiting Development Phase 1	FAD1	0.831977%	0.152250%	0.984227%	0	0	0
FAD2 - Farmland Awaiting Development Phase 2	FAD2	1.109302%	0.203000%	1.312302%	0	0	0
I - Industrial Full	IT	1.682066%	1.307586%	2.989652%	3,324,270	2,584,185	5,908,455
I - Industrial Vacant Lands	IX	1.093343%	0.849931%	1.943274%	1,060,641	824,510	1,885,151
I - Industrial Vacant Units and Excess Land	IU	1.093343%	0.849931%	1.943274%	76,903	59,782	136,685
J - Industrial New Construction Full	JT	1.682066%	1.220000%	2.902066%	367,860	266,808	634,668
J - Industrial New Construction Vacant Land	JX	1.093343%	0.793000%	1.886343%	16,542	11,998	28,540
J - Industrial New Construction Full - Excess Land	JU	1.093343%	0.793000%	1.886343%	798	579	1,377
L - Large Industrial Full	LT	1.682066%	1.307586%	2.989652%	387,125	300,939	688,064
L - Large Industrial Vacant/Excess	LU	1.093343%	0.849931%	1.943274%	24,094	18,730	42,824
M - Multi-Residential	MT	1.109302%	0.203000%	1.312302%	5,600,000	1,024,789	6,624,789
N - New Multi-Residential	NT	1.109302%	0.203000%	1.312302%	126,843	23,212	150,055
P - Pipelines	PT	1.224602%	1.127812%	2.352414%	407,621	375,404	783,025
S - Shopping Centres	ST	1.589770%	1.179150%	2.768920%	9,504,360	7,049,491	16,553,851
S - Shopping Centres Vac. Units	SU	1.112839%	0.825405%	1.938244%	36,603	27,149	63,752
Z- Shopping Centre New Construction	ZT	1.589770%	1.179150%	2.768920%	868,551	644,214	1,512,765
Z- Shopping Centre New Construction	ZU	1.112839%	0.825405%	1.938244%	212,986	157,974	370,960
T - Managed Forest	TT	0.277326%	0.050750%	0.328076%	1,953	357	2,310
R - Residential School Only	RD	0.000000%	0.203000%	0.203000%	0	22,307	22,307
<b>TOTAL</b>					<b>188,895,401</b>	<b>61,276,377</b>	<b>250,171,779</b>