



**BY-LAW NUMBER 2015-**

**A By-law of The Corporation of the City of Barrie  
to set tax ratios and to define certain property  
classes for municipal purposes for the year 2015.**

**WHEREAS** it is necessary for the Council of The Corporation of the City of Barrie (hereinafter referred to as "The Corporation"), pursuant to Section 308(4) of the *Municipal Act* 2001, S.O. 2001, as amended (hereinafter referred to as the "*Municipal Act*"), to establish the tax ratios for 2015 for The Corporation;

**AND WHEREAS** the tax ratios determine the relative amount of taxation to be borne by each property class;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance pursuant to Section 7 of the *Assessment Act* R.S.O. 1990, C. A.31, as amended (hereinafter referred to as the "*Assessment Act*");

**AND WHEREAS** by motion 15-G-074 the Council of The Corporation of the City of Barrie established the 2015 tax ratios and deemed it expedient to pass such a by-law;

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

1. That the tax ratios for the 2015 taxation year be established as follows:

a)	Residential/farm property class	1.000000
b)	New Multi-residential	1.000000
c)	Multi-residential	1.000000
d)	Commercial	1.433126
e)	Industrial	1.516328
f)	Pipelines	1.103939
g)	Farmlands	0.250000
h)	Managed forest	0.250000
2. That the discounts for the commercial and industrial sub-classes for vacant land and excess land be maintained at 30% and 35% respectively.
3. That two sub-classes for Farmland Awaiting Development be maintained in each of the multi-residential, commercial and industrial property classes at the following discounts:
  - a) Phase I - 25% discount off the residential tax rate; and,
  - b) Phase II - 0% discount off the applicable property class tax rate.
4. That the City of Barrie continue its existing Rebates for Charitable Organizations Program providing a tax rebate for Registered Charitable Organizations, as defined in Section 248(1) of the *Income Tax Act*, R.S.C. 1985, Chapter 1, at a rate of 40% of the current year's taxes applicable to the space occupied.
5. That the Registered Charities eligible for the tax rebate program are required to submit an annual application and provide evidence of taxes paid satisfactory to the Treasurer or his/her designate.
6. **THAT** this By-law shall come into force and effect immediately upon the final passing thereof.

**READ** a first and second time this 20th day of April, 2015.

**READ** a third time and finally passed this 20th day of April, 2015.

**THE CORPORATION OF THE CITY OF BARRIE**

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**MAYOR – J. R. LEHMAN**

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**CITY CLERK – DAWN A. MCALPINE**