



**BY-LAW NUMBER 2014-**

**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 2014.**

**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 2014 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 14-G-109 the Council of The Corporation of the City of Barrie established the 2014 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 2014 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 established at 30% and 35% respectively.
3. **THAT** two sub classes for Farmland Awaiting Development be established 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
  - 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 be 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 12th day of May, 2014.

**READ** a third time and finally passed this 12th day of May, 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**