



BY-LAW NUMBER 2021-

**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 2021.**

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 2020 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 21-G-097 the Council of The Corporation of the City of Barrie established the 2020 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 2021 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 Occupied	1.433126
e)	Industrial Occupied	1.516328
f)	Pipelines	1.103939
g)	Farmlands	0.250000
h)	Managed forest	0.250000
i)	Landfills	1.067122

2. That the discounts for the commercial and industrial sub-classes for vacant land and excess land at 30% and 35% respectively for 2020, be eliminated in 2021.

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 (City) 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 10th day of May, 2021.

READ a third time and finally passed this 10th day of May, 2021.

THE CORPORATION OF THE CITY OF BARRIE

MAYOR – J. R. LEHMAN

CITY CLERK – WENDY COOKE