



**BY-LAW NUMBER 2023-**

**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 2023.**

**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 2022 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 23-G-077 the Council of The Corporation of the City of Barrie established the 2023 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 2023 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** 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.
3. **THAT** the City of Barrie (City) continue its existing Rebates for Charitable and Non-Profit Organizations Program providing a tax rebate for eligible 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.
4. **THAT** the Charitable and Non-Profit Organizations 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.
5. **THAT** this By-law shall come into force and effect immediately upon the final passing thereof.

**READ** a first and second time this 19<sup>th</sup> day of April, 2023.

**READ** a third time and finally passed this 19<sup>th</sup> day of April, 2023.

**THE CORPORATION OF THE CITY OF BARRIE**

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**MAYOR – ALEX NUTTALL**

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**CITY CLERK – WENDY COOKE**