



BY-LAW NUMBER 2023-

**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 2023.**

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 assessment or in different proportions;

AND WHEREAS all property assessment rolls on which the 2023 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 2023 taxation year have been set out in By-law 2023-036 of The Corporation of the City of Barrie dated the 19th day of April, 2023;

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 23-G-092 and 23-G-091, 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 Two Hundred and Seventy-Nine Million and Eight Hundred and Two Thousand and Five Hundred and Twenty Four Dollars (\$279,802,524) be levied and collected on properties within the geographic boundaries of the City of Barrie as of March 8, 2023 for General Purposes as provided by The Corporation's 2023 Business Plan, such sum to be provided by applying to the taxable assessments to the tax rates set out in Appendix "A" attached to this By-law.
2. **THAT** the estimated sum of Sixty-Four Million, Three Hundred and Eleven Thousand and Eight Hundred and Seventeen (\$64,311,817) be levied and collected for the City of Barrie's share of the Ontario Education Levy, 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*, 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*, 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*, 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 Revenue Branch in accordance with the program policies as established by the City of Barrie. The amount of deferral for 2023 will be determined once the application has been approved. The deferral amount will not be reflected on the 2023 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 Treasurer shall send the tax bill to the taxpayer's residence or place of business unless the taxpayer directs the 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 30, 2023 and the second installment on or before September 29, 2023.
14. **THAT** payment of the aforesaid taxes may be made at or mailed to, the Service Barrie Customer Contact Centre, 70 Collier Street, at the posted hours or at such time as the Council of The Corporation of the City of Barrie may direct, may be made online or through telephone banking, at any branch of any Chartered Bank of Canada or Trust Company, or through a monthly pre-authorized payment plan.
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 31, September 29 and October 31, 2023.
16. **THAT** upon the default of the payment of an installment, or part thereof, late payment charges will be imposed as follows:
 - a) For taxes levied in 2023 that are due on or before September 29, 2023, and are paid in full on or before September 29, 2023, no interest charge shall apply;
 - b) 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, except as noted above; and
 - c) 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.

17. **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 they 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.
18. **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.
19. **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*.
20. **THAT** this By-law shall come into force and take effect immediately upon the final passing thereof.

READ a first and second time this 3rd day of May, 2023.

READ a third time and finally passed this 3rd day of May, 2023.

THE CORPORATION OF THE CITY OF BARRIE

MAYOR, A. NUTTALL

CITY CLERK - WENDY COOKE

APPENDIX "A"
2023 TAX RATES

Property Class	Tax Class Qualifier	Municipal Tax Rate	Education Rate	Total Rate	Total Municipal Levy (\$)	Total Education Levy (\$)	Total Levy (\$)
R - Residential Full	RT	1.138176%	0.153000%	1.291176%	201,528,806	27,090,623	228,619,429
C - Commercial Full	CT	1.631150%	0.880000%	2.511150%	37,747,447	20,364,627	58,112,074
C - Commercial Excess Land	CU	1.631150%	0.880000%	2.511150%	916,998	494,718	1,411,716
C - Commercial Vacant Land	CX	1.631150%	0.880000%	2.511150%	1,024,573	552,754	1,577,327
D - Office Building Full	DT	1.631150%	0.880000%	2.511150%	1,477,289	796,993	2,274,282
D - Office Building Excess/Vacant Land	DU, DX	1.631150%	0.880000%	2.511150%	0	0	0
X/Y - Commercial/Office Building New Full	XT, YT	1.631150%	0.880000%	2.511150%	0	0	0
X/Y - Commercial/Office Building New Excess Land	XU, YU	1.631150%	0.880000%	2.511150%	0	0	0
F - Farm Full	FT	0.284544%	0.038250%	0.322794%	69,816	9,385	79,201
I - Industrial Full	IT	1.725848%	0.880000%	2.605848%	5,167,011	2,634,629	7,801,639
I - Industrial Vacant Land	IX	1.725848%	0.880000%	2.605848%	1,980,519	1,009,855	2,990,375
I - Industrial Excess Land	IU	1.725848%	0.880000%	2.605848%	159,480	81,318	240,799
J - Industrial New Construction Full	JT	1.725848%	0.880000%	2.605848%	0	0	0
J - Industrial New Construction Vacant Land	JX	1.725848%	0.880000%	2.605848%	0	0	0
J - Industrial New Construction Excess Land	JU	1.725848%	0.880000%	2.605848%	0	0	0
L - Large Industrial Full	LT	1.725848%	0.880000%	2.605848%	512,439	261,290	773,728
L - Large Industrial Excess Land	LU	1.725848%	0.880000%	2.605848%	43,597	22,230	65,826
M - Multi-Residential Full	MT	1.138176%	0.153000%	1.291176%	10,103,674	1,358,192	11,461,866
N - New Multi-Residential Full	NT	1.138176%	0.153000%	1.291176%	1,894,883	254,721	2,149,604
P - Pipelines Full	PT	1.256477%	0.880000%	2.136477%	516,500	361,742	878,242
S - Shopping Centre Full	ST	1.631150%	0.880000%	2.511150%	16,135,146	8,704,860	24,840,005
S - Shopping Centre Excess Land	SU	1.631150%	0.880000%	2.511150%	54,927	29,633	84,561
Z- Shopping Centre New Construction Full	ZT	1.631150%	0.880000%	2.511150%	0	0	0
Z- Shopping Centre New Construction Excess Land	ZU	1.631150%	0.880000%	2.511150%	0	0	0
T - Managed Forest Full	TT	0.284544%	0.038250%	0.322794%	2,220	298.43	2,518
R - Residential Education Only	RD	0.000000%	0.153000%	0.153000%	0	946	946
Industrial Payment in Lieu Properties- Hydro	IH, IJ, IK	1.725637%	1.062384%	2.788021%	156,386	96,267	252,653
Commercial Payment in Lieu Properties- Hydro	CH, CJ	1.579050%	0.980000%	2.559050%	310,812	186,737	497,549
TOTAL					\$279,802,524	\$64,311,817	\$344,114,340