

**The Corporation of the City of North Bay**

**By-Law No. 2019-48**

**Being a By-Law to Adopt Municipal Options Related to Part IX of the Municipal Act, 2001; “Limitation on Taxes for Certain Property Classes”**

**Whereas** The Corporation of the City of North Bay (hereinafter referred to as the “City”) may, in accordance with Section 329.1 of the *Municipal Act, 2001*, S.O. 2001 c.25, as amended (hereinafter referred to as *the “Act”*), and Ontario Regulation 73/03, as made and amended under *the Act*, modify the provisions and limits set out in Part IX of *the Act*, with respect to the calculation of taxes for municipal and school purposes for properties in the Multi-Residential, Commercial and Industrial property classes;

**And Whereas** the City did, in accordance with the terms and provisions of Ontario Regulation 73/03 as made and amended under *The Act*, pass a by-law ending the application of Part IX of *the Act* for the Multi-Residential and Industrial property classes in 2016;

**And Whereas** the City did, in accordance with the terms and provisions of Ontario Regulation 73/03 as made and amended under *the Act*, pass by-laws to phase out the application of Part IX of *the Act* for the Commercial property class in 2017 and 2018;

**And Whereas** for the purposes of this by-law the Commercial classes shall be considered a single property class;

**And Whereas** “uncapped taxes” means, the taxes for municipal and school purposes that would be levied for the taxation year if Part IX of *the Act* had not applied;

**And Whereas** “capped taxes” means, the taxes for municipal and school purposes that shall be levied for the taxation year as a result of the application of Part IX of *the Act*.

**Now Therefore, the Council of The Corporation of the City of North Bay hereby enacts the following to provide for the administration and application of *Part IX of the Act*:**

1. That in accordance with Section 8.3 of Ontario Regulation 73/03 the City opts to continue the phase-out the application of Part IX of *The Act* for the commercial class with 2019 being the third year of phase-out.
2. And That paragraphs 1, 2, and 3 and of Subsection 329.1 (1) of *the Act* shall apply to the Commercial property class for 2019, whereby
  - (i) In determining the amount of taxes for municipal and school purposes for the year under Subsection 329 (1) and the amount of the tenant’s cap under Subsection 332 (5), the amount to be added under paragraph 2 of Subsection

329 (1), and the increasing amount under paragraph 2 of Subsection 332 (5) shall be the greater of:

(a) The amount of the uncapped taxes for the previous year multiplied by ten per cent (10%), and

(b) The amount of the capped taxes for the previous year multiplied by ten per cent (10%).

(ii) The amount of the taxes for municipal and school purposes for a property for a taxation year shall be the amount of the uncapped taxes for the property for that year if the amount of the uncapped taxes exceeds the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under Section 329, as modified under Section 329.1 of *the Act* and this Section, by five hundred dollars (\$500.00) or less.

3. And That paragraphs 1, 2 and 3, of Subsection 8.0.2 (2) of Ontario Regulation 73/03 shall apply to the Commercial property class for 2019 whereby properties that meet any of the following conditions shall be exempt from the capping calculations set out under Part IX of the Act for the taxation year:

(i) The capped taxes for the property in the previous year were equal to its uncapped taxes for that year.

(ii) The capped taxes for the property in the previous year were lower than the property's uncapped taxes for that year, and the current year's capped taxes would be higher than the current year's uncapped taxes if Part IX were applied.

(iii) The capped taxes for the property in the previous year were higher than the property's uncapped taxes for that year, and the current year's capped taxes would be lower than the current year's uncapped taxes if Part IX were applied.

4. And That section 15.0.1 of Ontario Regulation 73/03 shall apply to the Commercial property class for 2019 whereby, but for the application of that section, the capped taxes for the property would be less than the uncapped taxes for the property, the lesser of the following amounts shall be added to the capped taxes calculated in the absence of this adjustment:

(i) The amount, if any, by which the current year's uncapped taxes exceed the previous year's uncapped taxes; and

(ii) The amount of that the current year's uncapped taxes exceed the capped taxes calculated in the absence of this adjustment.

5. And That paragraph 8 of Subsection 329.1 (1) of the Act shall apply to the Commercial property class for 2019 whereby all properties that become eligible within the meaning of Subsection 331 (20) of the Act, the taxes for municipal and school purposes for the year or portion of the year shall be the greater of the amount of the taxes determined under Subsection 331 (2); and the uncapped taxes for the property
6. This By-Law shall come into force and take effect upon being passed.

Read a First Time in Open Council this 21<sup>st</sup> day of May, 2019.

Read a Second Time in Open Council this 21<sup>st</sup> day of May, 2019.

Read a Third Time in Open Council and Enacted and Passed this 21<sup>st</sup> day of May, 2019.

---

Mayor Allan McDonald

---

City Clerk Karen Mclsaac