



Memorandum Corporate By-law Number: 176-2023-Corporate Services & Long-Term Care-Revenue

TO: Office of the City Clerk **FILE:**

FROM: Kathleen Cannon, Director
Revenue, Corporate Services & Long-Term Care

DATE PREPARED: 4/28/23

SUBJECT: By-law 176-2023 – A By-law to provide for the final levy of taxes for 2023.

MEETING DATE: 6/5/23

By-law Description: A By-law to establish tax policy decisions including tax ratios, and optional property classes, and provide for the final levy of taxes for 2023.

Authorization: Report 156-2023 – Corporate Services & Long-Term Care - Revenue – Committee of the Whole – May 15, 2023.

By-law Explanation: The purpose of this by-law is to establish tax policy decisions including tax ratios, and optional property classes, and to provide for the final levy of taxes for 2023 and for the collection of the said taxes.

Schedules and Attachments: Schedule A – 2023 Tax Rates

Amended/Repealed By-law Number(s):



THE CORPORATION OF THE CITY OF THUNDER BAY
BY-LAW NUMBER 176-2023

A By-law to establish tax policy decisions including tax ratios, optional property classes, and provide for the final levy of taxes for 2023.

Recitals

1. The Council of The Corporation of the City of Thunder Bay, (the “Corporation”) has passed pursuant to Section 317 of the Municipal Act, 2001, By-law Number 16-2023, being a by-law to provide for an interim tax levy, to fix the dates upon which such interim tax levy shall become due and payable and to establish the penalty and interest on tax for the year 2023.
2. The Corporation is required to establish tax ratios pursuant to Section 308 of the Municipal Act, 2001, S.O. 2001 c.25, as amended.
3. Tax ratios determine the relative amount of taxation to be borne by each property class.
4. Ontario Regulation 282/98, as amended prescribes the Large Industrial property class as an optional property class, which property class consists of the following land that would otherwise be in the Industrial property class:
 - a) A parcel or portion of a parcel of land that is occupied by the same single occupant, if the total exterior measured area of the building or buildings that are occupied by that occupant is greater than 125,000 square feet.
 - b) Land, the assessed value of which is greater than the total assessed value of all other land in the municipality that has passed the by-law that is in the industrial property class or that, but for this section, would otherwise be in the industrial property class.
5.
 - (a) Section 313(1) of the Municipal Act, 2001 provides that the tax rates that would otherwise be levied for municipal purposes for the subclasses prescribed under subsection 8(1) of the Assessment Act shall be reduced in accordance with rules described in paragraph 2, 3, 4, or 5 of section 313(1) of the Municipal Act, 2001
 - (b) Section 313(1.3) of the Municipal Act, 2001 provides that a municipality may pass a by-law providing that a tax rate reduction in paragraph 2, 3, 4 or 5 of subsection (1) does not apply; and may, if authorized by the regulations, pass a by-law providing that a tax rate reduction in paragraph 1 of subsection (1) does not apply.
 - (c) Section 31. (2) of O. Reg. 580/17: Tax Matters – Vacant and Excess Land Subclasses, Tax Reductions provides that for the purposes of subsection 313 (1.3)

of the Act, the City of Thunder Bay is authorized to pass a by-law providing that a tax rate reduction in paragraph 2, 3, 4 or 5 of subsection 313 (1) of the Act, does not apply for a taxation year after 2020.

6. The Council of the Corporation may, in accordance with section 286 of the Municipal Act 2001, S.O. 2001 c. 25 as amended, delegate all of the powers and duties of the Treasurer with respect to tax collection.
7. The assessment in each property class includes assessments on the assessment roll as returned for the 2023 taxation year for the City of Thunder Bay pursuant to section 312 of the Municipal Act, 2001.

ACCORDINGLY, THE COUNCIL OF THE CORPORATION OF THE CITY OF THUNDER BAY ENACTS AS FOLLOWS:

1. In this by-law:
 - a) "Corporation" means The Corporation of the City of Thunder Bay;
2. The Council of the Corporation has opted to have the Large Industrial optional property class apply within the Corporation pursuant to Section 7 of the Assessment Act, R.S.O. 1990 and Part II of O. Reg. 282/98, as amended.
3. That for the taxation year 2023, the property classes that will apply and applicable tax ratios are as follows:

Property Class	Tax Ratios
Residential	1.000000
New Multi-Residential	1.000000
Multi-Residential	1.990000
Commercial	1.980000
Industrial	2.370836
Large Industrial	2.730000
Landfill	2.583329
Pipeline	2.768387
Farm	0.250000
Managed Forests	0.250000

4. That the tax reduction for:
 - a) the subclass for vacant land in the commercial property class for the purposes of subparagraph 8 (2) i. of the Assessment Act, R.S.O. 1990, c. A.31 does not apply for the 2023 taxation year;

- b) the subclass for vacant land in the industrial and large industrial property class for the purposes of subparagraph 8 (2) ii. of the Assessment Act, R.S.O. 1990, c. A.31 does not apply for the 2023 taxation year;
- c) the subclass for excess land in the commercial property class for the purposes of subparagraph 8 (3) i. of the Assessment Act, R.S.O. 1990, c. A.31 does not apply for the 2023 taxation year;
- d) the subclass for excess land in the industrial and large industrial property class for the purposes of subparagraph 8 (3) ii. of the Assessment Act, R.S.O. 1990, c. A.31 does not apply for the 2023 taxation year;

5. Inclusive of the taxes levied by By-law Number 16-2023 of the Corporation, there shall be levied and collected on all assessment in each property class ratable for local municipal purposes within the limits of the City of Thunder Bay, those rates more particularly set forth in Schedule A attached to this By-law in the manner set forth in the said Schedule A.

6. Subject to the provisions of By-law Number 16-2023, the said taxes and all local assessments, sewer rents and rates and other rents or rates payable as taxes for the year 2023 (hereinafter collectively referred to as “taxes”) shall be payable into the office of the Treasurer of the Corporation in two equal installments and shall be paid on the 2nd day of August, 2023 and the 4th day of October, 2023, provided that nothing herein shall affect the provisions of By-law Number 16-2023 as to the payment of the interim levy.

7. Any taxes levied during the year 2023, pursuant to the provisions of section 33 and 34 of the Assessment Act, R.S.O. 1990, as amended, shall become due and payable in the following manner:

- a) If the date of demand for payment of such taxes is prior to the 8th day of September, 2023, such taxes shall be collected in full on the 4th day of October, 2023.
- b) If the date of demand for payment of such taxes is the 8th day of September, 2023, or subsequent thereto, but prior to the 21st day of October, 2023, such taxes shall be collected in full on the 17th day of November, 2023.
- c) If the date of demand for payment of such taxes is the 21st day of October, 2023, or subsequent thereto, but prior to the 18th day of November, 2023, such taxes shall be collected in full on the 15th day of December, 2023.
- d) If the date of demand for payment of such taxes is the 18th day of November, 2023 or subsequent thereto, up to and including the 31st day of December, 2023, such taxes shall be collected in full on the 23rd day of January, 2024.
- e) All such taxes to be collected pursuant to the provisions of the said sections 33 and 34 of the *Assessment Act, R.S.O. 1990*, as amended, shall be

subject to penalty of one and one-quarter per cent (1.25%) of the amount in default on the first day immediately following the installment due date.

- 8. The Treasurer is hereby authorized to mail or cause to be mailed the notices of taxes due to the addresses of the residence or the place of business of the person to whom such notice is required to be given.
- 9. The provisions of this by-law shall be in force and extend and be applicable to the payment of taxes by tenants of lands owned by the Crown or in which the Crown has an interest.
- 10. The duties and powers of the Treasurer with respect to tax collection are hereby delegated to the Director-Revenue.
- 11. Nothing in this by-law shall exempt the person failing to pay the said taxes or any installment thereof as hereinbefore provided from all of the provisions of the *Municipal Act, 2001* regarding the collection of taxes in arrears and nothing herein shall be deemed to restrict any powers of the Treasurer to collect the said taxes or any installment or portion thereof in arrears.
- 12. This by-law shall come into force and take effect upon the date it is passed.

Enacted and passed this 5th day of June, A.D. 2023 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

Ken Boshcoff
Mayor

Krista Power
City Clerk