

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

**By-Law No. 2021-51**

**Being a By-Law to Set 2021 Tax Rates and  
to Levy Taxes for the Year 2021**

**Whereas** it is necessary for the Council of The Corporation of the City of North Bay, pursuant to the *Municipal Act*, 2001, S.O. 2001, c.25, as amended (hereinafter referred to as the “*Act*”) to establish tax rates for 2020;

**And Whereas** it is necessary for the Council of The Corporation of the City of North Bay, pursuant to the *Act* to levy on the whole rateable property according to the last revised assessment roll for The Corporation of the City of North Bay the estimates of all sums required for the purposes of the Corporation;

**And Whereas** an interim levy was made before the adoption of the estimates for the current year;

**And Whereas** it is necessary for the Council of The Corporation of the City of North Bay to levy tax rates as prescribed by the Province of Ontario (hereinafter referred to as the “Province”) pursuant to Section 257.12.1 (1) of the *Education Act*, R.S.O. 1990, c.E.2, as amended (hereinafter referred to as the “*Education Act*”) and the Regulations passed under the *Education Act*,

**And Whereas** notice of the passing of the budget was published on the City of North Bay website effective Friday, January 22<sup>nd</sup>, 2021;

**And Whereas** a public meeting under the *Act* was held on the 9<sup>th</sup> day of February, 2021;

**And Whereas** the “Commercial Assessment”, “Industrial Assessment” and “Pipeline 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** those tax rates on the aforementioned “Commercial Assessment”, “Industrial Assessment” and “Pipeline Assessment” and the applicable subclasses have been calculated pursuant to the provisions of the *Act* and the provisions of the *Education Act* in the manner set out herein;

**And Whereas** the Sections 313 and 313.1 of the *Act* require the tax treatment be set for each prescribed and adopted property subclass in accordance with the regulations;

**And Whereas** having determined that the eligibility requirements set out under Section 8.2 of Ontario Regulation 73/03 have been met in respect of the Multi-Residential, Industrial and Commercial property classes, the Municipality opted to end the application of Part IX of the *Act* for all classes for the 2020 and subsequent taxation years;

**And Whereas** Council authorized the by-law to set 2021 tax rates and to levy taxes for the year 2021 by Resolution No. 2021-205 passed by Council at its Regular Meeting on the 18<sup>th</sup> day of May, 2021;

**Now Therefore, The Council of The Corporation of the City of North Bay Enacts as Follows:**

1. For the purpose of this By-Law:
  - a) the commercial property class includes all commercial office property, shopping centre property and parking lot property, and
  - b) the industrial property class includes all large industrial property, and
  - c) that in accordance with Subsection 313 (1.3) of the *Act* no tax rate reductions shall be applied to the vacant or excess land subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the *Assessment Act*.

2. Tax Rate – General

For the purpose of levying \$96,961,684.00 for the general purposes for The Corporation of the City of North Bay, there is hereby levied, rated and imposed the tax rates set out on Schedule “A” for the Residential Assessment, Multi-Residential Assessment, Multi-Residential – New Construction Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment according to the current value assessment on the last returned Assessment Roll for the City of North Bay, as adjusted pursuant to Section 312 of the *Act*.

3. Education Rates

For the year 2021, The Corporation of the City of North Bay shall levy the tax rates prescribed in regulations made under the *Education Act* for the Residential Assessment, Multi-Residential Assessment, Commercial Assessment, Industrial Assessment, Pipeline Assessment, Farmland Assessment and Managed Forest Assessment according to the current value assessment on the last returned Assessment Roll for the City of North Bay, as adjusted pursuant to Section 312 of the *Act*.

4. PILT/Railways

- a) For payments-in-lieu of taxes due to The Corporation of the City of North Bay, the actual amount due to The Corporation of the City of North Bay shall be based on the last returned assessment roll for the City of North Bay and the tax rates for the year 2021.
- b) For the railway rights of way taxes due to The Corporation of the City of North Bay in accordance with the Regulations as established by the Minister of Finance, pursuant to the *Act*, the actual amount due to The Corporation of the City of North Bay shall be based on the last returned assessment roll for the City of North Bay and the tax rates for the year 2021.

5. If any section or portion of this By-Law or of Schedule “A” is found by a court of competent jurisdiction to be invalid, it is the intent of Council for The Corporation of the City of North Bay that all remaining sections and portions of this By-Law and of Schedule “A” continue in force and effect.

6. Schedule “A” attached hereto shall be and form a part of this By-Law.

7. The Manager of Revenues & Taxation or the Treasurer of The Corporation of the City of North Bay is hereby authorized to mail or cause to be mailed to the address or the residence or place of business of each person taxed, a notice specifying the amount of taxes payable by such a person pursuant to the provision hereof.

- 8. a) Real property taxes, rated, levied and imposed pursuant to the provisions of this By-Law shall become due and payable in one instalment, namely on June 30, 2021.
- b) Notwithstanding the due date referred to in Section 8 (a), the due dates for any taxes due for real property, the owner of which has elected pre-authorized payments, shall be deemed to be the first day of each month of the year, or the fifteenth day of each month of the year, for a 1/12 (one-twelfth) share of such annual taxes, as apportioned by the Treasurer.
- c) Notwithstanding the due date referred to in Section 8 (a), the due dates for any taxes due for real property, the owner of which has elected pre-authorized payment arrears plan, shall be deemed to be the first day of each month of the year, or the fifteenth day of each month of the year, for an 1/12 (one-twelfth) share of such annual taxes, as apportioned by the Treasurer.

- d) The Manager of Revenues & Taxation and the Treasurer of The Corporation of the City of North Bay are hereby authorized and directed to mail or cause to be mailed to the address of the residence or place of business of each person taxed, a notice specifying the amount of taxes payable by such person, pursuant to the provisions of this By-Law, including local improvement rates, as well as other rates and charges.
  - e) The aforesaid instalment of property taxes shall be paid into the office of the Treasurer or the Manager of Revenues & Taxation of The Corporation of the City of North Bay on or before the respective due date hereinbefore set forth.
  - f) Any amounts payable under this By-Law may be paid into such bank named in Schedule "A" or "B" of the Bank Act, Trust Company or Credit Union within the meaning of the Credit Union or Caisse Populaire Act, to the credit of the Treasurer of The Corporation of the City of North Bay.
  - g) The levy provided for in this By-Law shall be reduced by the amount of the interim levy for 2021.
  - h) The City Treasurer is hereby directed and authorized to undertake any required action necessary to collect the education levies herein.
9. The Manager of Revenues & Taxation and City Treasurer are hereby authorized to accept part payment from time to time on accounts of any taxes due or to become due and to give a receipt for such part payment, provided that the acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable in respect of non-payment of any taxes or of any instalment thereof.
10. There shall be imposed on all taxes a penalty for non-payment or late payment of taxes in default on the instalment dates set out above. The penalty shall be one and one-quarter percent (1.25 %) of the amount in default on the first day of default being the day immediately after the due dates referred to above. There shall be levied an interest charge of one and one-quarter percent (1.25 %) calculated on the first day of the next calendar month after default or non-payment of each instalment levied pursuant to this by-law and a further one and one-quarter percent (1.25 %) shall be levied on the unpaid instalment on the first day of each calendar month thereafter for so long as the instalment remains unpaid.
11. This By-Law shall come into force and take effect upon being passed.

Read a First Time in Open Council this 18<sup>th</sup> day of May, 2021.

Read a Second Time in Open Council this 18<sup>th</sup> day of May, 2021.

Read a Third Time in Open Council and Enacted and Passed this 18<sup>th</sup> day of May, 2021.

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Mayor Allan McDonald

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City Clerk Karen Mclsaac

**This Is Schedule "A" To By-Law No. 2021-51 of The Corporation of the City of North Bay**

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<b>Property Assessment Class</b>	<b>General Tax Rate Percentage</b>
Residential & Farm	<b>1.415182</b>
Multi-Residential	<b>2.816212</b>
Multi-Residential – New Construction	<b>1.415182</b>
Commercial - Occupied	<b>2.660542</b>
Commercial – Vacant	<b>2.660542</b>
Industrial – Occupied	<b>1.981255</b>
Industrial – Vacant	<b>1.981255</b>
Pipelines	<b>1.649536</b>
Farmlands	<b>0.212277</b>
Managed Forests	<b>0.353796</b>