



BY-LAW NUMBER 2026-

**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 2026.**

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 2026 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 2026-A-052 the Council of The Corporation of the City of Barrie established the 2026 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 2026 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	1.433126
e)	Industrial	1.516328
f)	Pipelines	1.103939
g)	Farmlands	0.250000
h)	Managed forest	0.250000
i)	Landfills	1.067122
j)	Aggregate Extraction	1.233846

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 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 15th day of April, 2026.

READ a third time and finally passed this 15th day of April, 2026

THE CORPORATION OF THE CITY OF BARRIE

MAYOR – ALEX NUTTALL

CITY CLERK – WENDY COOKE