

**THE CORPORATION OF THE CITY OF BROCKVILLE**  
**By-law Number 035-2015**

*A By-law to Set Tax Ratios for the City of Brockville for the Year 2015*

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WHEREAS it is necessary for the Council of the City of Brockville, pursuant to the Municipal Act Section 308 to establish the tax ratios for 2015 for the City of Brockville; 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 under the Assessment Act as amended by Bill 140, the Continued Protection for Property Tax Payers Act, 2000 and Regulations thereto; and

WHEREAS the City of Brockville has deemed it expedient not to adopt optional classes as part of the Province's originally suggested tools; and

WHEREAS the City of Brockville has adopted the mainline classes of Residential/Farm class, Multi-Residential class, Commercial class, Industrial class, Pipelines class, Farmlands class and Managed Forest class and established the New Multi-Residential Property class as part of its Affordable Housing Program;

NOW THEREFORE the Council for the Corporation of the City of Brockville enacts:

1. The ratios for these classes be adopted as follows:
  - a) the residential/farm property class is 1.000000
  - b) the new multi-residential property class is 1.000000
  - b) the multi-residential property class is 1.770000
  - c) the commercial property class is 1.948210
  - d) the industrial property class is 2.613109
  - e) the pipelines property class is 1.813224
  - f) the farmlands property class is 0.250000
  - g) the managed forest property class is 0.250000
2. That the ratios for the sub classes as shown on the assessment roll be adopted at the ratios as follows:
  - a) the commercial office building property class is 1.948210
  - b) the commercial shopping centre property is 1.948210
  - c) the parking lot property class is 1.948210
  - d) the large industrial property class is 2.613109

3. For the purposes of this By-Law the tax ratio for
  - a) vacant land, vacant units and excess land subclasses, which are commercial property, is 70% of the commercial property class tax ratio (1.363747);
  - b) vacant land, vacant units and excess land subclasses which are industrial property, is 65% of the industrial property class tax ratio (1.698521);
  - c) the industrial property class includes all large industrial property.
4. This By-Law shall come into force and take effect immediately following third reading.

Given under the Seal of the  
Corporation of the City of Brockville  
and passed this 28<sup>th</sup> day of April, 2015

  
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Mayor  
\_\_\_\_\_  
City Clerk