

**THE CORPORATION OF THE CITY OF BELLEVILLE**

**BY-LAW NUMBER 2023-75**

**A BY-LAW TO SET TAX RATIOS AND TAX REDUCTIONS FOR THE CITY OF  
BELLEVILLE**

**WHEREAS** it is necessary for the Council of the City of Belleville, pursuant to Section 308(4) of the Municipal Act, 2001 S.O. 2001, c.25, as amended, to establish the tax ratios for 2023 for the City of Belleville;

**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;

**AND WHEREAS** it is necessary for the Council of the City of Belleville, pursuant to Section 313(1), of the Municipal Act, 2001 S.O. 2001, c.25, as amended, to establish tax reductions for the prescribed property subclasses for 2023;

**AND WHEREAS** the property subclasses for which tax rate reductions are to be established are in accordance with Section 8 of the Assessment Act, R.S.O. 1990, c. A.31, as amended;

**AND WHEREAS** the tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes;

**AND WHEREAS** the determination of maximum taxes for municipal and school purposes payable in respect of property in the commercial classes, industrial classes, or multi-residential property classes for 2023 are in accordance with Section 329.1 (1) of the Municipal Act, paragraphs 1, 3 to 8 (inclusive).

**NOW, THEREFORE, THE COUNCIL OF THE CORPORATION OF THE CITY OF BELLEVILLE ENACTS AS FOLLOWS:**

1) For the taxation year 2023, the tax ratio for property in:

Property Class	Description	Ratio
<b>Taxable</b>		
RT	Residential/farm	1.000000
MT	Multi-residential	2.000000
NT	Multi-residential New Construction	1.000000
CT	Commercial Taxable	1.919122
IT	Industrial Taxable	2.400000
PT	Pipelines	1.233980
FT	Farmlands	0.250000
TT	Managed Forest	0.250000
HF	Landfill - Full	0.914659

2) Pursuant to Section 313(1.3)(a) of the Municipal Act, 2001 S.O. 2001, c.25, as amended, that a tax rate reduction in paragraphs 2, 3, 4, and 5 of Section 8(1) of the Assessment Act, R.S.O. 1990, c. A.31, does not apply;

3) For the purposes of this by-law:

- a. The commercial property class includes all commercial office, shopping centre, and parking lot property.
- b. The industrial property class includes all large industrial property.

**THIS BY-LAW SHALL COME INTO FORCE AND TAKE EFFECT ON THE 24<sup>TH</sup> DAY OF APRIL 2023.**

Read a first time this 24<sup>th</sup> day of April 2023.

Read a second time on this 24<sup>th</sup> day of April 2023.

Read a third and finally passed on this 24<sup>th</sup> day of April 2023.

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**NEIL ELLIS, MAYOR**

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**MATT MACDONALD, CITY CLERK**