

# By-Law No. 2018-142

*A by-law of the City of Ottawa to levy taxes for the year 2018*

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**Enacted On:** 2018-05-09

**OttWatch Bylaw Reference:** <http://ottwatch.ca/bylaws/2018-142>

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BY-LAW NO. 2018 - 142

A by-law of the City of Ottawa to levy taxes for the year 2018.

WHEREAS section 312 of the *Municipal Act, 2001*, S.O. 2001, Chapter 25, as amended, provides that the Council of a local municipality shall, after the adoption of estimates for each year, pass a by-law to levy a separate tax rate on the assessment in each property class including any adjustments made under Sections 32, 33, 34, 39.1 or 40 of the *Assessment Act* for local municipality purposes;

AND WHEREAS it is necessary for the Council of the City of Ottawa to levy on the assessment in each property class in the local municipality rateable for local municipality purposes according to the last assessment roll for the City of Ottawa as amended by the Municipal Property Assessment Corporation the rates set forth in Schedule A hereto attached which will provide a sufficient sum for general purposes, save and except conservation authorities and police services;

THEREFORE the Council of the City of Ottawa enacts as follows:

1. For the year 2018, there shall be levied and collected on the assessment in each property class in the City of Ottawa according to the last assessment roll for the City of Ottawa as amended by the Municipal Property Assessment Corporation, the rates of taxation per current value assessment for general purposes, save and except conservation authorities and police services, as set out in Schedule "A", attached hereto.
2. The amount raised by the levy provided for in this by-law shall be reduced by the amount previously raised by the interim levy in 2018 and collected.
3. For payment-in-lieu of taxes due to the City of Ottawa, the actual amount due to the City of Ottawa shall be based on the last assessment roll for the City of Ottawa as amended by the Municipal Property Assessment Corporation and the tax rates for the year 2018.
4. That every owner shall be taxed according to the tax rates in this by-law.
5. If any section or portion of the by-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid it is the intent of the Council of the City of Ottawa 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 forms a part of this by-law.

ENACTED AND PASSED this 9<sup>th</sup> day of May 2018.

CITY CLERK

MAYOR

## Schedule "A"

### City Wide

#### Rates (%) of Taxation for the General Local Municipal Levy for the Year 2018

Property Tax Class	Tax Class	City General Rate
1 - Residential and Farm	RT	0.496991%
Residential and Farm (Legions)	RD	0.000000%
2 - Multi-Residential	MT	0.708745%
2A - New Multi Residential	NT	0.496991%
3 - Commercial(Occupied)	CT	0.930676%
Commercial(Occupied)-New Construction	XT	0.930676%
Vacant Units and Excess Land	CU	0.651474%
Vacant Units and Excess Land-New Construction	XU	0.651474%
Vacant Land	CX	0.628182%
Vacant Land - New Construction	XX	0.628182%
Commercial Farm Land	C1	0.372744%
4 - Commercial Office	DT	1.154890%
Commercial Office-New Construction	YT	1.154890%
Vacant Units and Excess Land	DU	0.808422%
Vacant Units and Excess Land-New Construction	YU	0.808422%
5 - Shopping Centres	ST	0.748987%
Shopping Centres-New Construction	ZT	0.748987%
Vacant Units and Excess Land	SU	0.524291%
Vacant Units and Excess Land-New Construction	ZU	0.524291%
6 - Parking Lot/Vacant	GT	0.628182%
7 - Professional Sports Facility	QT	0.930676%
8 - Industrial(Occupied)	IT	1.303771%
Industrial(Occupied)-New Construction	JT	1.303771%
Vacant Units and Excess Land	IU	0.847451%
Vacant Units and Excess Land-New Construction	JU	0.847451%
Vacant Land	IX	0.847451%
Vacant Land-New Construction	JX	0.847451%
Industrial Farm Land	I1	0.372744%
9 - Large Industrial	LT	1.119606%
Large Industrial-New Construction	KT	1.119606%
Vacant Units and Excess Land	LU	0.727743%
Vacant Units and Excess Land-New Construction	KU	0.727743%

<b>Property Tax Class</b>	<b>Tax Class</b>	<b>City General Rate</b>
Vacant Land	LX	0.727743%
Vacant Land - New Construction	KX	0.727743%
10 - Pipe Lines	PT	0.872669%
11 - Landfill	HT	1.076014%
12 - Farmlands	FT	0.099398%
13 - Managed Forests	TT	0.124248%

