

By-Law No. 2018-146

A by-law of the City of Ottawa respecting the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, industrial classes or multi-residential property class for 2018

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Enacted On: 2018-05-09

OttWatch Bylaw Reference: <http://ottwatch.ca/bylaws/2018-146>

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BY-LAW NO. 2018 - 146

A by-law of the City of Ottawa respecting the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, industrial classes or multi-residential property class for 2018.

WHEREAS section 329.1 of the *Municipal Act, 2001*, S.O. 2001, Chap. 25, as amended, (the "Municipal Act, 2001") provides that a municipality may pass a by-law respecting the calculation of the amount of taxes for municipal and school purposes payable in respect of property in the commercial classes, industrial classes or multi-residential property class for 2018;

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

1. The amount of taxes for municipal and school purposes for a property in the commercial classes, industrial classes or multi-residential property class for the taxation year 2018 shall be the amount of the uncapped taxes for the property for the year if the amount of the uncapped taxes exceeds the amount of the taxes for municipal and school purposes for the property in the taxation year 2018 as determined by Section 329 of the *Municipal Act, 2001* by \$250.00 or less.
2. The amount of taxes for municipal and school purposes for a property in the commercial classes, industrial classes or multi-residential property class for the taxation year 2018 shall be the amount of the uncapped taxes for the property for the year if the amount of the taxes for municipal and school purposes for the property for the taxation year 2018 as determined by Section 330 of the *Municipal Act, 2001* exceeds the amount of the uncapped taxes by \$250.00 or less.
3. If, for all or part of 2018, a property in the commercial classes, industrial classes or multi-residential property class becomes an eligible property within the meaning of subsection 331(20) of the *Municipal Act, 2001*, the taxes for municipal and school purposes for the year or portion of the year shall be the greater of,
 - (a) the amount of taxes determined for the property for 2018 under subsection 331(2) of the *Municipal Act, 2001*, and
 - (b) the amount of uncapped taxes for the property for 2018 multiplied by 100 per cent.
4. In the determination of the amount of taxes for municipal and school purposes for a property in the commercial classes, the industrial classes or multi-residential property class for the taxation year 2018 and the tenant's cap under subsection 332(5) shall be increased to the greater of 10 per cent of the previous year's annualized taxes and 5 per cent of the previous year's uncapped taxes.
5. For the taxation year 2018, a property is exempt from the application of Part IX of the *Municipal Act, 2001* if the taxes for the property in the previous year were equal to its uncapped taxes for that year.

6. For the taxation year 2018, a property is exempt from the application of Part IX of the Municipal Act, 2001 if a tax decrease for the property in the previous year was limited under Part IX of the Municipal Act but if Part IX of the Act and the provisions of this by-law applied in the current year, the property's taxes would be equal to its uncapped taxes or a tax increase for the property would be limited.

7. If any section or portion of the by-law 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 continue in force and effect.

ENACTED AND PASSED this 9th day of May, 2018.

CITY CLERK

MAYOR

