

Being a by-law to adopt the estimates of the needs of the Downtown Board of Management for the Oshawa Central Business District Improvement Area and raise all sums required to be raised by the levy of a special area charge for the taxation year 2014 and to establish the rates necessary to raise those sums.

RECITALS:

1. The *Municipal Act, 2001*, subsections 208 (1) to (7) S.O. 2001, c. 25, provides that the council of a municipality may in each year, levy a special charge upon the rateable property in a Business Improvement Area which has been designated under subsection 204 (1), that is in a prescribed business property class and that, in Council's opinion, derives special benefit from the improvement area if the resulting levy is equitable in accordance with the benefits that, in Council's opinion, accrue to the properties from the activities related to the improvement area, sufficient to provide a sum equal to the sum of money provided for the purposes of the board of management for that area, together with interest on the sum at such rate as is required to repay any interest payable by the municipality on the whole or any part of such sum.
2. The Minister of Finance has pursuant to the *Assessment Act*, R.S.O. 1990, c. A.31, and its Regulations, prescribed the property classes.
3. It is desirable for the Council of The Corporation of the City of Oshawa, pursuant to the *Municipal Act, 2001*, to levy a special charge on the designated rateable property according to the last revised assessment roll for The Corporation of the City of Oshawa.

**NOW THEREFORE** the Council of The Corporation of the City of Oshawa enacts as follows:

1. Notwithstanding the estimate limits prescribed by Section 16 of By-law 79-91 as amended, The Corporation of the City of Oshawa shall levy and collect a special charge for the purposes of the Board of Management for the Central Business District Improvement Area against all rateable property in that Area that is in a business property class as prescribed in Schedule "A" to this By-law and at the rates on the business property classes as prescribed in Schedule "A" to this By-law
2. It is the opinion of Council that the rateable property in the business property classes prescribed in Schedule "A" derive special benefit from the improvement area and that the resulting levy is equitable in accordance with the benefits that accrue to the properties from the activities related to the improvement area.

3. The levy upon the said rateable property shall form a priority lien, and shall be added to the tax roll and form two equal charges payable from the tax instalments due on the dates of July 31st, 2014 and September 26th, 2014.
4. If any section or portion of this By-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid, it is the intent of Council for The Corporation of the City of Oshawa that all remaining sections and portions of the By-law and Schedule "A" continue in force and effect.
5. This By-law comes into force on the date of its final passing.

By-law approved this twenty-eighth day of April, 2014.

  
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Mayor

  
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City Clerk

**Schedule "A"**  
to City of Oshawa By-law 47-2014 CBDIA Special Charge

PROPERTY CLASS	RTC	RTQ	CBDIA Tax Rate
Commercial PIL Full	C	F	0.00234978
Commercial PIL General	C	G	0.00234978
Commercial Full	C	H	0.00234978
Commercial Full Provincial	C	P	0.00234978
Commercial General	C	M	0.00234978
Commercial Full	C	T	0.00234978
Commercial Vacant Unit/Excess Land	C	U	0.00164484
Commercial Vacant Unit/Excess Land PIL Full	C	V	0.00164484
Commercial Vacant Unit/Excess Land PIL General	C	W	0.00164484
Commercial Vacant Land	C	X	0.00164484
Commercial Vacant Land PIL Full	C	Y	0.00164484
Commercial Vacant Land PIL General	C	Z	0.00164484
Commercial New Construction Vacant Excess Land	X	T	0.00234978
Office Building PIL General	D	G	0.00234978
Office Building General	D	M	0.00234978
Office Building Full Provincial	D	P	0.00234978
Office Building Full	D	T	0.00234978
Office Building Vacant Unit/Excess Land	D	U	0.00164484
Office Building Vacant Unit/Excess Land PIL Full	D	V	0.00164484
Office Building Vacant Unit/Excess Land PIL General	D	W	0.00164484
Parking Lot Excess Land General	G	B	0.00164484
Parking Lot PIL Full	G	F	0.00234978
Parking Lot Full Provincial	G	P	0.00234978
Parking Lot Full	G	T	0.00234978
Shopping Centre New Construction	Z	T	0.00234978
Shopping Centre New Construction – Vacant Excess Land	Z	U	0.00164484

"RTC" Means Realty Tax Class

"RTQ" Means Realty Tax Qualifier

"CBDIA" Means Central Business District Improvement Area