

THE CORPORATION OF THE CITY OF KAWARTHA LAKES

BY-LAW 2008-030

A BY-LAW TO ESTABLISH THE LEVEL OF TAXATION FOR NEW TO CLASS AND NEW CONSTRUCTION PROPERTIES IN THE CITY OF KAWARTHA LAKES

Recitals

1. Subsection 329.1 (1) 7 of the *Municipal Act, 2001, as amended*, provides that Council may set the minimum level of taxation for eligible properties to be at 90% of uncapped taxes for the property for 2008.
2. Subsection 329.1 (2) of the *Municipal Act, 2001, as amended*, provides that the council shall pass a by-law on or before April 30 unless the Minister of Finance prescribes a later day for that year.
3. Staff Report FIN2008-005 recommended to Council the minimum level of taxation for properties identified as “new to class” and “new construction” and subject to comparable property treatment be implemented for the year 2008.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2008-030.

Article 1.00: Definitions and Interpretation

1.01 Definitions In this by-law,

- (a) “**City**”, “**City of Kawartha Lakes**” or “**Kawartha Lakes**” means The Corporation of the City of Kawartha Lakes.
- (b) “**Commercial Classes**” means the commercial property class and the property classes each of which is a property class that a municipality may opt to have apply under the regulations under the *Assessment Act* and that contains property that, if the municipality did not opt to have the property class apply, would be in the commercial property class.
- (c) “**comparable properties**” means properties identified by the assessment corporation to be similar lands in the vicinity of the eligible property;
- (d) “**Council**” means the municipal council for the City.
- (e) “**Eligible Property**” means a property,
 - (a) to which subsection 329 (7) applies,
 - (b) that ceases to be exempt from taxation for 2001 or thereafter,
 - (c) that was subdivided or was subject to a severance,
 - (d) whose classification changes for 2001 or a later year, or
 - (e) that is prescribed by the Minister of Finance
- (f) “**Industrial Classes**” means the industrial property class prescribed under the *Assessment Act* and the property classes each of which is a property class that a municipality may opt to have apply under the regulations under the *Assessment Act* and that contains property that, if the municipality did not opt to have the property class apply, would be in the industrial property class.
- (g) “**Manager of Revenue and Taxation**” means the person within the administration of the City which fulfills the function of the Tax Collector and his or her delegate(s), as required by the *Municipal Act, 2001* or, in the event of organizational changes, another person designated by Council.

- (h) “**Vicinity**” has the same meaning as under subsection 44 (2) of the *Assessment Act*, except that the vicinity shall not exceed the boundaries of the single-tier or upper-tier municipality, as the case may be, in which the eligible property is located.

1.02 **Interpretation Rules:**

- (a) Wherever this By-law refers to a person or thing with reference to gender or the gender neutral, the intention is to read the By-law with the gender applicable to the circumstances.
- (b) References to items in the plural include the singular, as applicable.
- (c) The word “include” is not to be read as limiting the phrases or descriptions that precede it.
- (d) The terms used in Section 2.02 are as defined in the *Assessment Act*.

1.03 **Statutes:** References to laws in this by-law are meant to refer to the statutes, as amended from time to time, that are applicable within the Province of Ontario.

1.04 **Severability:** If a court or tribunal of competent jurisdiction declares any portion of this By-law to be illegal or unenforceable, that portion of this By-law will be considered to be severed from the balance of the By-law, which will continue to operate in full force and effect.

Article 2.00: Level of Taxation

2.01.1 **Minimum Level of Taxation:** The amount of taxes determined for eligible properties for 2008 is the amount of the uncapped taxes for the property for 2008.

Article 3.00: Administration and Effective Date

3.01 **Administration:** The Manager of Revenue and Taxation is responsible for the administration of this by-law.

3.02 **Effective Date:** This By-law shall come into force on March 25, 2008.

By-law read a first, second and third time, and finally passed, this 25th day of March, 2008.

Mayor

Clerk