

THE CORPORATION OF THE CITY OF KAWARTHA LAKES

OFFICE CONSOLIDATION OF BY-LAW 2008-061

Consolidated on July 16, 2008

Passed by Council on April 29, 2008

Amendments:

- | | | |
|--------------------|---------------|------------------------------|
| 1) By-law 2008-107 | June 24, 2008 | Section 4.17
Schedule "B" |
|--------------------|---------------|------------------------------|

Note: This consolidation is prepared for convenience only. For accurate reference the original by-laws should be reviewed.

THE CORPORATION OF THE CITY OF KAWARTHA LAKES

BY-LAW 2008-061

A BY-LAW TO ESTABLISH TAX RATES FOR THE YEAR 2008

Recitals

1. Section 312 of the *Municipal Act* 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 the purposes of raising the general local municipal levy.
2. Section 17(2) of the Restructuring Order provides that the City shall provide for a special tax rate adjustment upon the rateable property located in the area of the former municipalities for transit and police services.
3. Section 4 of the *City of Kawartha Lakes Act*, S.O. 2000, c.43, provides that the City may establish one or more municipal service areas and levy one or more special municipal levies under Section 326 of the *Municipal Act, 2001*.
4. Staff Report FIN2004-053, Tax Billing and Collection Policy, Section 5.01 provides for a minimum tax bill at the amount permitted under the Act.
5. Council has adopted a budget for the 2008 taxation year.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2008-061.

Section 1.00: Definitions and Interpretation

1.01 **Definitions:** In this by-law:

“**City**”, “**City of Kawartha Lakes**” or “**Kawartha Lakes**” means The Corporation of the City of Kawartha Lakes.

“**clerk**” means the person within the administration of the City who fulfils the function of the City Clerk as required by the *Municipal Act, S.O. 2001 c.25, as amended*.

“**Council**” or “**City Council**” means the municipal council for the City.

“**collector**” means the Manager of Revenue and Taxation and his or her delegate(s) or, in the event of organizational changes, another person designated by Council.

“**MPAC**” means the Municipal Property Assessment Corporation.

“**restructuring order**” means the Order of the Commission made under the *Municipal Act* on April 19, 2000 and amended on June 8, 2000.

“**RTC**” means the Realty Tax Class in relation to the Property Class, as defined within the *Assessment Act*.

“RTQ” means the Realty Tax Qualifier in relation to the Property Class, as defined within the *Assessment Act*.

1.02 **Interpretation Rules:**

- (a) The Schedules attached to this by-law form part of the by-law, and are enforceable as such.
- (b) The words “include” and “including” are not to be read as limiting the meaning of a word or term to the phrases or descriptions that follow.
- (c) All references to the municipalities, which existed prior to January 1, 2001, and which were amalgamated to form the City, are references to the geographic areas of those former municipalities.

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 shall be considered to be severed from the balance of the by-law, which shall continue to operate in full force and effect.

Section 2.00: Adoption of Estimates

2.01 **Adoption:** The Council adopts the current estimates of all sums required during the year 2008 for the purposes of the City in the gross amount of \$164,738,452 and, in the net amount of \$71,511,769.

Section 3.00: Payment Due Dates

3.01 **All Property Classes:** Taxes levied under this By-law for properties within the Residential & Farm, Farmlands, Managed Forest, Commercial, Industrial and Pipeline property classes, are payable in two installments. The first installment is payable on June 27, 2008 and the second installment is payable on September 29, 2008.

Section 4.00: Establishment of Tax Rates

4.01 **Assessment:** The whole of the assessment on real property in the City of Kawartha Lakes according to the last assessment roll for the City as amended by the MPAC is in the amount of \$8,058,323,697 upon which the rate of taxation for Municipal and Education purposes for the year 2008 shall be fixed and levied pursuant to the provisions of the *Municipal Act, 2001*. The assessment used for calculation purposes is outlined in Schedule ‘A’.

4.02 **Rates:** For the year 2008, there shall be levied and collected on the assessment in each property class in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation, the rates of taxation for current value assessment for general purposes, set out in Schedule “B” in column “a” to raise the sum of \$55,698,493.

2008 Budget Requirement	\$ 56,310,666
2008 Generally Rated Streetlights	\$ 138,016
2007 Streetlight (Surplus)/Deficit	\$ 24,534
Amount to be raised by taxes	\$ 56,473,217

4.03 **Reduction:** 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 2008 and collected.

4.04 **PIL Payments:** For payment-in-lieu of taxes due to the City, the actual amount due to the City is based on the last assessment roll for the City as amended by the Municipal Property Assessment Corporation and the tax rates for the year 2008.

4.05 **Ross Memorial Hospital:** A special levy for the Ross Memorial Hospital shall be levied and collected on the assessment in each property class in the City of Kawartha Lakes, according to the last assessment roll for the City as amended by

the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “b”, to raise the sum of \$915,608.

- 4.06 **Fire Area A:** A special levy for fire services in Area A, as defined on Schedule “C”, shall be levied and collected on the assessment in each property class in Area A service area in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “c”, to raise the sum of \$2,026,024.

2008 Budget Requirement	\$	1,796,385
2007 (Surplus)/Deficit	\$	229,639
Amount to be raised by taxes	\$	2,026,024

- 4.07 **Fire Area B:** A special levy for fire services in Area B, as defined on Schedule “C”, shall be levied and collected on the assessment in each property class in Area B service area in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “d” to raise the sum of \$1,343,017.

2008 Budget Requirement	\$	1,172,108
2007 (Surplus)/Deficit	\$	170,909
Amount to be raised by taxes	\$	1,343,017

- 4.08 **Fire Area C:** A special levy for fire services in Area C, as defined on Schedule “C”, shall be levied and collected on the assessment in each property class in Area C service area in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “e”, to raise the sum of \$1,491,948.

2008 Budget Requirement	\$	1,236,049
2007 (Surplus)/Deficit	\$	109,640
Amount to be raised by taxes	\$	1,345,689

- 4.09 **OPP Police Services:** A special levy for Ontario Provincial Police Services shall be levied and collected on the assessment in each property class in the geographic areas other than Lindsay and Ops, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “f”, to raise the sum of \$3,949,186.

2008 Budget Requirement	\$	3,949,186
2007 (Surplus)/Deficit	\$	6,727
Amount to be raised by taxes	\$	3,955,913

- 4.10 **Kawartha Lakes Police Services (Lindsay):** A special levy for Kawartha Lakes Police Services shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “g”, to raise the sum of \$4,727,905.

2008 Budget Requirement	\$	4,693,718
2007 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	4,693,718

- 4.11 **Kawartha Lakes Police Services (Ops):** A special levy for Kawartha Lakes Police Services shall be levied and collected on the assessment in each property class in the geographic areas of Ops in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “h”, to raise the sum of \$754,503.

2008 Budget Requirement	\$ 749,047
2007 (Surplus)/Deficit	\$ 0
Amount to be raised by taxes	\$ 749,047

- 4.12 **Transit:** A special levy for transit shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “i” to raise the sum of \$352,535.

2008 Budget Requirement	\$ 331,388
2007 (Surplus)/Deficit	\$ 22,147
Amount to be raised by taxes	\$ 353,535

- 4.13 **Parks:** A special levy for parks shall be levied and collected on the assessment in each property class in the geographic area of Lindsay in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “j” to raise the sum of \$127,639.

2008 Budget Requirement	\$ 127,639
2007 (Surplus)/Deficit	\$ 0
Amount to be raised by taxes	\$ 127,639

- 4.14 **Street Lights:** A special levy for street lights shall be levied and collected on the assessment in each property class in the geographic areas of Lindsay, Omemee, Bobcaygeon, Fenelon Falls, Woodville, and Sturgeon Point in Kawartha Lakes, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “k” to raise the sum of \$480,760.

2008 Budget Requirement	\$ 335,959
2007 (Surplus)/Deficit	\$ 59,722
Amount to be raised by taxes	\$ 395,681

- 4.15 **Business Improvement Area (BIA):** A special levy for the Business Improvement Area shall be levied and collected on the assessment in each property class for each property defined in Schedule “D”, according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “l”, to raise the sum of \$66,000.

2008 Budget Requirement	\$ 66,000
2007 (Surplus)/Deficit	\$ 0
Amount to be raised by taxes	\$ 66,000

- 4.16 **Aggregate Resources Revenues:** A special levy for Pit and Quarry Revenues in areas as defined below shall be levied and rebated on the assessment in each property class according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, to rebate the sums outlined below to the following geographic areas:

- a) Township of Bexley (column “m”) (\$817)
- b) Municipality of Bobcaygeon/Verulam (column “n”) (\$3,235)
- c) Township of Carden/Dalton (column “o”) (\$89,174)
- d) Township of Eldon (column “p”) (\$6,645)
- e) Township of Emily (column “q”) (\$23,615)
- f) Township of Fenelon (column “r”) (\$10,065)

- g) Township of Laxton, Digby & Longford (column "s") (\$2,687)
- h) Township of Manvers (column "t") (\$137,540)
- i) Township of Mariposa (column "u") (\$27,990)
- j) Township of Ops (column "v") (\$132)
- k) Township of Somerville (column "w") (\$8,098)

4.17 **Education:** In addition to the municipal taxes levied by this By-law, education rates as prescribed by Ontario Regulation 103/08 and 203/08, amending O. Reg. 400/98 shall be levied and collection on the assessment in each property class defined in Schedule "B", column "x", according to the last assessment roll for the city as amended by the Municipal Property Assessment Corporation. (2008-107, effective June 24, 2008)

4.18 **Application:** Every property owner shall be taxed according to the applicable tax rates in this By-law.

Section 5.00: Minimum Tax

5.01 **Minimum Tax:** Where the assessment times the tax rates equals an amount less than \$50, the minimum tax bill that will be issued will be \$50. For those properties where the taxes generated would be less than \$10, those taxes will not be levied and will be cancelled. The difference between the taxes levied at current value assessment times the tax rate and the taxes billed the minimum amount will form part of the general funds of the City.

Section 6.00: Minimum Installment

6.01 **Minimum Installment:** Where the total amount of the taxes is \$100.00 or less, the amount shall be payable on the first installment due date.

Section 7.00: Late Payments

7.01 **Late Payment Charge:** A percentage charge of one and one-quarter (1¼%) per cent shall be imposed as a penalty for non-payment of taxes under this By-law and shall be added to every tax installment, or part of tax installment, on the first day of each calendar month after the default in which the default continues, up to and including December of the year concerned.

7.02 **Future Instalments Due:** The immediate payment of any instalments may be required if earlier instalments are not paid on time. (*Municipal Act, 2001*, Section 342(1) (e)).

Section 8.00: Notices Of Taxes Due

8.01 **Notices:** The Collector is authorized and directed to cause to be mailed or delivered, the notice of taxes due under this By-law to the address of the residence or place of business of the person to whom such notice is required to be given according to the last assessment roll for the City as amended by the Municipal Property Assessment Corporation.

Section 9.00: Where And How Taxes Payable

9.01 **Payments:** All taxes payable pursuant to this By-law shall be payable to the City. All taxes, including local improvement assessments, water and wastewater rates and other rents, rates or charges payable or collected as taxes, can be paid as follows:

- a) at the office of the Manager of Revenue and Taxation, at 26 Francis Street, Lindsay;
- b) at any City Municipal Service Centre;
- c) by mail addressed to City of Kawartha Lakes, P.O. Box 696, Lindsay, Ontario, K9V 4W9; or

- d) provided they are paid on or before the due dates as specified in Section 3.00 of this By-law may be paid into any Chartered Bank of Canada, Trust Company, Credit Union or Caisse Populaire Incorporated subject to *The Credit Unions and Caisses Populaires Act*, to the credit of the City, in person, or via internet or telephone banking.

Section 10.00: Part Payment Of Taxes Due And Owing And Application Of Payment

- 10.01 **Partial Payment:** The Treasurer and Manager of Revenue and Taxation are authorized and directed to accept part payment from time to time on account of any taxes due and to give a receipt for the payment, provided that acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under Section 7.00 of this By-law in respect of non-payment of any taxes or any class of taxes or of any installment of taxes.
- 10.02 **Application of Tax Payment:** A tax payment will be applied in accordance with subsection 347 (1) of the *Municipal Act, 2001*.

Section 11.00: Administration and Effective Date

- 11.01 **Administration of the By-law:** The Manager of Revenue and Taxation is responsible for the administration of this by-law.
- 11.01 **Effective Date:** This By-law shall come into force on the date that approval is received from the Ministry of Finance in regard to the 2008 tax ratios.

By-law read a first, second and third time, and finally passed, this 29th day of April, 2008

Mayor

Clerk

**Schedule "A" to By-law 2008-061
Assessment Returned to the Municipality**

	RTC	RTQ	2008 Roll Total
Commercial, , Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	C	F	9,280,730
Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates).	C	G	17,681,185
Commercial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	C	H	1,950,175
Commercial, Taxable At Vacant Land Rate, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	C	J	532,400
Commercial, Taxable Tenant Of Provincially Owned Property, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	C	P	61,200
Commercial, Taxable At The Full Rate.	C	T	343,015,562
Commercial, Taxable At The Excess Land Rate.	C	U	6,938,730
Commercial, Taxable At The Vacant Land Rate.	C	X	5,370,795
Commercial, Exempt From Taxation But Eligible For Payment-In-Lieu Of Taxes At The Vacant Land Rate.	C	Y	977,200
Commercial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Vacant Land Rate (No School Rates).	C	Z	1,007,500
Office Building, Taxable at the Full Rate	D	T	940,120
Exempt	E		338,399,771
Farmland, Taxable At The Full Rate.	F	T	455,361,070
Parking Lot, Taxable At The Full Rate.	G	T	144,000
Industrial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	I	F	373,000
Industrial, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	H	823,345
Industrial, Taxable At Vacant Land Rate, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	I	J	51,100
Industrial, Payment-In-Lieu, Full, taxable tenant of province	i	p	260,815
Industrial, Payment-In-Lieu, Full Excess Land, taxable tenant of province	i	q	66,185
Industrial, Taxable At The Full Rate.	I	T	45,390,991
Industrial, Taxable At The Excess Land Rate.	I	U	3,837,442
Industrial, Taxable At The Vacant Land Rate.	I	X	4,179,700
Industrial, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Vacant Land Rate (No School Rates).	I	Z	92,500
Large Industrial, Taxable At The Full Rate.	L	T	7,523,200
Large Industrial, Taxable At The Excess Land Rate.	L	U	187,575
Multi-Residential, Taxable At The Full Rate.	M	T	104,574,170
Pipeline, Taxable At The Full Rate.	P	T	10,394,000
Residential, Taxable At The Farmland Awaiting Developmen Phase I Rate (Registered Plan Stage).	R	1	2,881,000
Residential, Taxable For School Taxes Only.	R	D	2,226,000
Residential, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The Full Rate.	R	F	1,811,210
Residential, Exempt From Taxation, But Eligible For Payment-In-Lieu Of Taxes At The General Rate Only (No School Rates).	R	G	1,609,500
Residential, Taxable, Shared Payment-In-Lieu (Not Pil But Shared As If It Was)	R	H	35,480
Residential Taxable Tenant Of Provincially Owned Property, Subject To Payment-In-Lieu Of Taxes At The Full Rate.	R	P	529,860
Residential, Taxable At The Full Rate.	R	T	6,629,190,506
Shopping Centre, Taxable At The Full Rate.	S	T	39,520,190
Shopping Centre, Taxable At The Excess Land Rate.	S	U	534,065
Managed Forest, Taxable At The Full Rate.	T	T	20,571,425
			8,058,323,697

Schedule "B" to By-law 2008-061
Be replaced with Schedule "A" attached to and forming part of By-law 2008-107

(2008-107, effective June 24, 2008)

Insert Fire Schedule

Schedule D to By-law 2008-061

Business Improvement Area – 2008

Roll Number	Assessment	Property Class
010 00200200.0000	607,000	CT
010 00200300.0000	264,000	CT
010 00200400.0000	141,990	CT
010 00200500.0000	758,220	CT
010 00200600.0000	551,140	CT
010 00200700.0000	148,794	CT
010 00200800.0000	145,070	CT
010 00201000.0000	262,575	CT
010 00201100.0000	250,000	CT
010 00201300.0000	978,000	CT
010 00201400.0000	402,020	CT
010 00201500.0000	286,000	CT
010 00201700.0000	359,810	CT
010 00201800.0000	448,680	CT
010 00202200.0000	217,500	CT
010 00202300.0000	245,000	CT
010 00202400.0000	242,000	CT
010 00202500.0000	154,370	CT
010 00202600.0000	146,060	CT
010 00202700.0000	568,000	CT
010 00202800.0000	257,000	CT
010 00202900.0000	294,000	CT
010 00203000.0000	301,000	CT
010 00203100.0000	476,000	CT
010 00203200.0000	193,475	CT
010 00203300.0000	240,725	CT
010 00203400.0000	197,690	CT
010 00203500.0000	322,500	CT
010 00222500.0000	272,305	CT
010 00222600.0000	82,290	CT
010 00222700.0000	91,500	CT
010 00222900.0000	79,655	CT
010 00223000.0000	72,000	CT
010 00223100.0000	136,000	CT
010 00223200.0000	145,000	CT
010 00223300.0000	126,000	CT
010 00223500.0000	293,000	CT
020 00200200.0000	505,000	CT
020 00200300.0000	242,000	CT
020 00200400.0000	211,000	CT
020 00200500.0000	359,000	CT
020 00200600.0000	178,275	CT
020 00200700.0000	154,000	CT
020 00200800.0000	659,000	CT
020 00200900.0000	742,000	CT
020 00201000.0000	183,530	CT
020 00201200.0000	138,305	CT
020 00201300.0000	1,635,000	CT
020 00201500.0000	242,815	CT
020 00201600.0000	529,000	CT
020 00201700.0000	410,725	CT
020 00201800.0000	2,179,220	CT
020 00216900.0000	525,000	CT
020 00217000.0000	339,000	CT
020 00217200.0000	285,750	CT
020 00300210.0000	134,800	CT
020 00300220.0000	124,000	CT
020 00300230.0000	182,000	CT
020 00300300.0000	293,345	CT
020 00300500.0000	522,985	CT
020 00300700.0000	231,000	CT
020 00300710.0000	220,000	CT
020 00300800.0000	444,000	CT
020 00301000.0000	328,000	CT

020 00301100.0000	245,000	CT
020 00301200.0000	331,000	CT
020 00301400.0000	197,000	CT
020 00301700.0000	917,000	CT
020 00326200.0000	304,000	CT
020 00326300.0000	542,000	CT
020 00326400.0000	290,815	CT
020 00326500.0000	216,185	CT
040 00325000.0000	346,460	CT
040 00325500.0000	357,445	CT
040 00325600.0000	233,895	CT
Total Commercial Taxable Assessment	26,735,919	
020 00300500.0000	84,015	CU
Total Commercial Excess Land Assessment	84,015	
020 00201800.0000	1,352,780	ST
Total Shopping Centre Occupied Assessment	1,352,780	
Grand Total	28,172,714	