

THE CORPORATION OF THE CITY OF KAWARTHA LAKES

BY-LAW 2009-086

A BY-LAW TO ESTABLISH TAX RATES FOR THE YEAR 2009

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 2009 taxation year.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2009-086.

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 2009 for the purposes of the City in the gross amount of \$171,740,612 and, in the net amount of \$73,749,375.

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 29, 2009 and the second installment is payable on September 29, 2009.

Section 4.00: Establishment of Tax Rates
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- 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 \$8,651,484,877 upon which the rate of taxation for Municipal and Education purposes for the year 2009 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 2009, 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 \$58,289,152.

2009 Budget Requirement	\$ 58,182,969
2009 Generally Rated Streetlights	\$ 106,183
2008 Streetlight (Surplus)/Deficit	\$ 11,045
Amount to be raised by taxes	\$ 58,300,197

- 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 2009 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 2009.

- 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 \$915,058.

- 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 \$1,437,954.

2009 Budget Requirement	\$ 1,333,259
2008 (Surplus)/Deficit	\$ 104,695
Amount to be raised by taxes	\$ 1,437,954

- 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 \$940,695.

2009 Budget Requirement	\$	940,695
2008 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	940,695

- 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 \$1,623,833.

2009 Budget Requirement	\$	1,217,473
2008 (Surplus)/Deficit	\$	406,360
Amount to be raised by taxes	\$	1,623,833

- 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 \$4,243,295.

2009 Budget Requirement	\$	4,243,295
2008 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	4,243,295

- 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 \$5,067,626.

2009 Budget Requirement	\$	5,067,626
2008 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	5,067,626

- 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 \$808,718.

2009 Budget Requirement	\$	808,718
2008 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	808,718

- 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 \$317,626.

2009 Budget Requirement	\$	317,626
2008 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	317,626

- 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 \$125,742.

2009 Budget Requirement	\$	125,742
2008 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	125,742

- 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 \$468,913.

2009 Budget Requirement	\$	424,731
2008 (Surplus)/Deficit	\$	44,181
Amount to be raised by taxes	\$	468,913

- 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.

2009 Budget Requirement	\$	66,000
2008 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	66,000

- 4.16 **Education:** In addition to the municipal taxes levied by this By-law, education rates as prescribed by Ontario Regulation 92/09 and 163/09, 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.
- 4.17 **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 \$50.00, the minimum tax bill that will be issued will be \$50.00. For those properties where the taxes generated would be less than \$10.00, 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 2009 tax ratios.

By-law read a first, second and third time, and finally passed, this 28th day of April, 2009.

Mayor

Clerk

Schedule "A" to By-law 2009-086
Assessment Returned to the Municipality

	RTC	RTQ	2009 Roll Total
COMMERCIAL PAYMENT IN LIEU: FULL	C	F	9,857,635
COMMERCIAL PAYMENT IN LIEU: GENERAL	C	G	11,693,709
COMMERCIAL : FULL, SHARED PAYMENT IN LIEU	C	H	2,048,381
COMMERCIAL : VACANT LAND, SHARED PAYMENT IN LIEU	C	J	583,750
COMMERCIAL : EXCESS LAND, SHARED PAYMENT IN LIEU	C	K	3,906,646
COMMERCIAL PAYMENT IN LIEU: FULL, TEN OF PROV	C	P	35,250
COMMERCIAL : FULL	C	T	355,201,101
COMMERCIAL : EXCESS LAND	C	U	7,671,866
COMMERCIAL : VACANT LAND	C	X	8,919,500
COMMERCIAL PAYMENT IN LIEU: FULL VACANT LAND	C	Y	1,054,725
COMMERCIAL PAYMENT IN LIEU: GENERAL VACANT LAND	C	Z	1,113,100
OFFICE BUILDING PAYMENT IN LIEU: GENERAL	D	G	3,730,483
OFFICE BUILDING : FULL	D	T	2,139,173
OFFICE BUILDING : EXCESS LAND	D	U	8,578
EXEMPT	E		348,307,212
FARM : FULL	F	T	487,653,351
PARKING LOT : FULL	G	T	151,500
INDUSTRIAL : FULL, SHARED PAYMENT IN LIEU	I	H	908,209
INDUSTRIAL : VACANT LAND, SHARED PAYMENT IN LIEU	I	J	55,200
INDUSTRIAL : FULL	I	T	44,248,804
INDUSTRIAL : EXCESS LAND	I	U	3,719,497
INDUSTRIAL : VACANT LAND	I	X	4,518,825
INDUSTRIAL PAYMENT IN LIEU: GENERAL VACANT LAND	I	Z	57,500
LARGE INDUSTRIAL INDUSTRIAL : FULL	L	T	6,710,389
LARGE INDUSTRIAL INDUSTRIAL : EXCESS LAND	L	U	121,769
MULTI-RES : FULL	M	T	113,594,661
PIPLINE : FULL	P	T	11,586,750
RESIDENTIAL : FARM1	R	1	3,051,875
RESIDENTIAL : EDUCATION ONLY	R	D	2,286,000
RESIDENTIAL PAYMENT IN LIEU: FULL	R	F	2,035,433
RESIDENTIAL PAYMENT IN LIEU: GENERAL	R	G	1,770,300
RESIDENTIAL : FULL, SHARED PAYMENT IN LIEU	R	H	49,360
RESIDENTIAL PAYMENT IN LIEU: FULL, TEN OF PROV	R	P	530,570
RESIDENTIAL : FULL	R	T	7,145,627,471
SHOP CENTER : FULL	S	T	43,497,594
SHOP CENTER : EXCESS LAND	S	U	523,898
MANAGED FOREST : FULL	T	T	21,732,312
COMMERCIAL (NEW CONSTRUCTION): FULL	X	T	735,873
COMMERCIAL (NEW CONSTRUCTION): EXCESS LAND	X	U	46,627
			<u>8,651,484,877</u>

Schedule "B" to By-law 2009- 086

Insert Fire Schedule

Schedule D to By-law 2009-086

Business Improvement Area – 2009

Roll Number	Assessment	Property Class
010 00200201.0000	144,000	CF
Total COM PIL: FULL (CF)	144,000	
010 00200200.0000	618,000	CT
010 00200300.0000	266,875	CT
010 00200400.0000	147,243	CT
010 00200500.0000	799,328	CT
010 00200600.0000	418,630	CT
010 00200650.0000	140,000	CT
010 00200700.0000	139,000	CT
010 00200800.0000	155,928	CT
010 00201000.0000	271,931	CT
010 00201100.0000	256,500	CT
010 00201200.0000	137,126	CT
010 00201300.0000	1,032,500	CT
010 00201400.0000	338,720	CT
010 00201500.0000	276,000	CT
010 00201700.0000	401,378	CT
010 00201800.0000	464,260	CT
010 00202200.0000	220,875	CT
010 00202300.0000	254,500	CT
010 00202400.0000	249,250	CT
010 00202500.0000	160,278	CT
010 00202600.0000	152,295	CT
010 00202700.0000	579,750	CT
010 00202800.0000	262,750	CT
010 00202900.0000	304,250	CT
010 00203000.0000	306,000	CT
010 00203100.0000	489,750	CT
010 00203200.0000	269,356	CT
010 00203300.0000	193,160	CT
010 00203400.0000	204,768	CT
010 00203500.0000	447,635	CT
010 00203700.0000	210,343	CT
010 00222500.0000	253,000	CT
010 00222600.0000	80,000	CT
010 00222700.0000	86,000	CT
010 00222900.0000	79,991	CT
010 00223000.0000	72,500	CT
010 00223100.0000	136,000	CT
010 00223200.0000	146,000	CT
010 00223300.0000	127,000	CT
010 00223500.0000	312,250	CT
020 00200200.0000	579,500	CT
020 00200300.0000	250,750	CT
020 00200400.0000	219,250	CT
020 00200500.0000	371,750	CT
020 00200600.0000	182,956	CT
020 00200700.0000	162,000	CT
020 00200800.0000	666,750	CT
020 00200900.0000	761,750	CT
020 00201000.0000	190,398	CT
020 00201200.0000	143,479	CT
020 00201300.0000	1,748,500	CT
020 00201500.0000	245,861	CT
020 00201600.0000	546,250	CT
020 00201700.0000	197,550	CT
020 00201800.0000	2,262,078	CT
020 00217000.0000	292,000	CT
020 00217200.0000	282,000	CT
020 00300210.0000	139,850	CT
020 00300220.0000	129,000	CT
020 00300230.0000	188,250	CT

020 00300300.0000	311,545	CT
020 00300500.0000	580,239	CT
020 00301000.0000	339,500	CT
020 00301100.0000	254,500	CT
020 00301200.0000	336,250	CT
020 00301400.0000	204,750	CT
020 00301700.0000	930,500	CT
020 00326200.0000	308,000	CT
020 00326300.0000	481,000	CT
020 00326400.0000	292,361	CT
020 00326500.0000	258,123	CT
040 00325000.0000	427,390	CT
040 00325500.0000	299,490	CT
040 00325600.0000	236,921	CT
Total COM TX: FULL (CT)	26,281,611	
010 00201200.0000	65,940	CU
020 00300500.0000	93,011	CU
Total COM TX: EXCESS LAND	158,951	CU Total
020 00300700.0000	107,250	CX
020 00300710.0000	106,250	CX
020 00300800.0000	166,000	CX
Total COM TX: VACANT LAND	379,500	CX Total
020 00201800.0000	1,528,173	ST
Total SHOP CENTER TX: FULL	1,528,173	ST Total
Grand Total	28,492,235	