

THE CORPORATION OF THE CITY OF KAWARTHA LAKES

BY-LAW 2011-079

A BY-LAW TO SET TAX RATE REDUCTIONS FOR PRESCRIBED SUBCLASSES IN THE CITY OF KAWARTHA LAKES FOR YEAR 2011

**Recitals**

1. Subsection 313(1) of the *Municipal Act* provides that the tax rates that would otherwise be levied for municipal purposes for the subclasses prescribed under Subsection 8 (1) of the *Assessment Act* shall be reduced in accordance with the rules in that section of the *Municipal Act*.
2. Ontario Regulation 383/98 prescribes the farmland awaiting development subclasses and tax reduction percentages.
3. Council has determined the rates for reductions in the various subclasses prescribed.

**Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2011-079.**

Section 1.00: Definitions and Interpretation

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

- (a) “**By-law**” means this by-law, as it may be amended from time to time. The Recitals to, and the Schedules attached to this By-law are considered integral parts of it.
- (b) “**City**” means The Corporation of the City of Kawartha Lakes.
- (c) “**Clerk**” means the person within the administration of the City which fulfils the function of the City Clerk as required by the *Municipal Act*.
- (d) “**Commercial Property Class**” includes all major office property, shopping centre property and parking lot property.
- (e) “**Council**” means the municipal council for the City.
- (f) The “**First and Second Classes of Farmland Awaiting Development**” consist of land as defined in accordance with Ontario Regulation 282/98, as amended.
- (g) “**Industrial Property Class**” includes all large industrial property.

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 words “include” and “including” are not to be read as limiting the phrases or descriptions that follow.

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.

Section 2.00: Tax Rate Reductions

- 2.01 **Commercial:** The tax rate reduction for the vacant land and excess land subclasses in the Commercial Property Class is thirty (30%) percent.
- 2.02 **Industrial:** The tax rate reduction for the vacant land and excess land subclasses in the Industrial Property Class is thirty-five (35%) percent.
- 2.03 **First Class Undeveloped Farm Land:** The tax rate reduction for the First Class of Farm Land Awaiting Development in the residential/farm, multi-residential, Commercial or Industrial Property Classes is forty-five (45%) percent.

- 2.04 **Second Class Undeveloped Farm Land**: The tax rate reduction for the Second Class of Farm Land Awaiting Development in the residential/farm, multi-residential, Commercial or Industrial Property Classes is zero (0%) percent.

Section 3.00: Administration and Effective Date
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- 3.01 **Administration of the By-law**: 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 the date it is finally passed.

By-law read a first, second and third time, and finally passed, this 26<sup>th</sup> day of April, 2011.

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Ric McGee, Mayor

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Judy Currins, City Clerk