

THE CORPORATION OF THE CITY OF KAWARTHA LAKES

BY-LAW 2010-055

A BY-LAW TO ESTABLISH TAX RATES FOR THE YEAR 2010

**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 2010 taxation year.

**Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2010-055.**

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.
- (d) This By-law is subject to By-law 2010-054 and must be read and applied in accordance with that By-law.

- 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
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- 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 \$183,277,002 and, in the net amount of \$77,864,641.

Section 3.00: Payment Due Dates
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- 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, 2010 and the second installment is payable on September 29, 2010.

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 \$9,218,309,958 upon which the rate of taxation for Municipal and Education purposes for the year 2010 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 2010, 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 \$62,026,355.

2010 Budget Requirement	\$	61,923,451
2010 Generally Rated Streetlights	\$	102,904
Amount to be raised by taxes	\$	62,026,355

- 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 2010 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 2010.
- 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 \$906,182.
- 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 \$1,407,481.

2010 Budget Requirement	\$	1,328,841
2009 (Surplus)/Deficit	\$	78,640
Amount to be raised by taxes	\$	1,407,481

- 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 \$944,273.

2010 Budget Requirement	\$	916,817
2009 (Surplus)/Deficit	\$	27,456
Amount to be raised by taxes	\$	944,273

- 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 \$1,422,337.

2010 Budget Requirement	\$	1,142,992
2009 (Surplus)/Deficit	\$	279,345
Amount to be raised by taxes	\$	1,422,337

- 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 \$4,795,147.

2010 Budget Requirement	\$	4,795,147
2009 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	4,795,147

- 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 \$5,137,756.

2010 Budget Requirement	\$	5,137,756
2009 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	5,137,756

- 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 \$819,910.

2010 Budget Requirement	\$	819,910
2009 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	819,910

- 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 \$330,016.

2010 Budget Requirement	\$	330,016
2009 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	330,016

- 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 \$151,066.

2010 Budget Requirement	\$	142,533
2009 (Surplus)/Deficit	\$	8,553
Amount to be raised by taxes	\$	151,066

- 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 \$252,092.

2010 Budget Requirement	\$	252,092
2009 (Surplus)/Deficit	\$	0
Amount to be raised by taxes	\$	252,092

- 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.

2010 Budget Requirement	\$	66,000
2009 (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 118/10, 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
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- 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
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- 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
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- 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 it is passed.

By-law read a first, second and third time, and finally passed, this 27<sup>th</sup> day of April, 2010.

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Mayor

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Clerk

**Schedule "A" to By-law 2010-055  
Assessment Returned to the Municipality**

<b>Property Class</b>	<b>RTC</b>	<b>RTQ</b>	<b>School Support</b>	<b>2010 Assessment</b>
COMMERCIAL PIL: FULL	C	F	NS	10,283,150
COMMERCIAL PIL: GENERAL	C	G	NS	12,287,222
COMMERCIAL TX: FULL, SHARED PIL	C	H	NS	2,130,338
COMMERCIAL TX: VACANT LAND, SHARED PIL	C	J	NS	620,100
COMMERCIAL TX: EXCESS LAND, SHARED PIL	C	K	NS	4,221,098
COMMERCIAL PIL: FULL, TX TEN OF PROV	C	P	NS	36,500
COMMERCIAL TX: FULL	C	T	NS	369,571,495
COMMERCIAL TX: EXCESS LAND	C	U	NS	7,821,610
COMMERCIAL TX: VACANT LAND	C	X	NS	8,813,719
COMMERCIAL PIL: FULL VACANT LAND	C	Y	NS	1,132,250
COMMERCIAL PIL: GENERAL VACANT LAND	C	Z	NS	1,160,650
OFFICE BUILDING PIL: GENERAL	D	G	NS	4,232,788
OFFICE BUILDING TX: FULL	D	T	NS	2,403,485
OFFICE BUILDING TX: EXCESS LAND	D	U	NS	8,975
EXEMPT	E			361,837,345
FARM TX: FULL	F	T	FP	492,800
FARM TX: FULL	F	T	FS	413,060
FARM TX: FULL	F	T	EP	502,494,882
FARM TX: FULL	F	T	ES	27,728,141
PARKING LOT TX: FULL	G	T	NS	94,000
INDUSTRIAL TX : FULL, SHARED PIL	I	H	NS	963,473
INDUSTRIAL TX: VACANT LAND, SHARED PIL	I	J	NS	59,300
INDUSTRIAL TX: FULL	I	T	NS	42,455,243
INDUSTRIAL TX: EXCESS LAND	I	U	NS	3,420,204
INDUSTRIAL TX: VACANT LAND	I	X	NS	4,570,400
INDUSTRIAL PIL: GENERAL VACANT LAND	I	Z	NS	61,000
INDUSTRIAL (NEW CONS): FULL	J	T	NS	892,516
INDUSTRIAL (NEW CONS): EXCESS LAND	J	U	NS	15,085
LARGE INDUSTRIAL TX: FULL	L	T	NS	6,784,310
LARGE INDUSTRIAL TX: EXCESS LAND	L	U	NS	122,513
MULTI-RESIDENTIAL TX: FULL	M	T	FS	81,726
MULTI-RESIDENTIAL TX: FULL	M	T	EP	116,996,273
MULTI-RESIDENTIAL TX: FULL	M	T	ES	3,423,425
PIPLINE TX: FULL	P	T	NS	12,250,500
RESIDENTIAL TX: FARM1	R	1	EP	3,218,750
RESIDENTIAL TX: EDUCATION ONLY	R	D	EP	2,346,000
RESIDENTIAL PIL: FULL	R	F	FS	1,571
RESIDENTIAL PIL: FULL	R	F	EP	2,042,439
RESIDENTIAL PIL: FULL	R	F	ES	96,645
RESIDENTIAL PIL: GENERAL	R	G	NS	1,847,800
RESIDENTIAL TX: FULL, SHARED PIL	R	H	FS	84
RESIDENTIAL TX: FULL, SHARED PIL	R	H	EP	32,072
RESIDENTIAL TX: FULL, SHARED PIL	R	H	ES	5,184
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	FS	412
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	EP	563,162
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	ES	53,966
RESIDENTIAL TX: FULL	R	T	FP	12,752,591
RESIDENTIAL TX: FULL	R	T	FS	11,872,565
RESIDENTIAL TX: FULL	R	T	NS	182,552
RESIDENTIAL TX: FULL	R	T	EP	6,947,944,472
RESIDENTIAL TX: FULL	R	T	ES	647,084,306
SHOPPING CENTER TX: FULL	S	T	NS	45,993,553
SHOPPING CENTER TX: EXCESS LAND	S	U	NS	550,845
MANAGED FOREST TX: FULL	T	T	FP	41929
MANAGED FOREST TX: FULL	T	T	FS	583
MANAGED FOREST TX: FULL	T	T	EP	23,628,019
MANAGED FOREST TX: FULL	T	T	ES	224,274
COMMERCIAL (New Construction): FULL	X	T	NS	7,883,321
COMMERCIAL (New Construction): EXCESS LAND	X	U	NS	63,287
<b>Total Assessment</b>				<b>9,218,309,958</b>

**Schedule "B" to By-law 2010-**

Insert Fire Schedule

Schedule D to By-law 2010-055

Business Improvement Area – 2010

Roll Number	2010 Assessment	Property Class
01000200201.0000	144,000	CF
<b>Commercial Taxable: Full PIL</b>	<b>144,000</b>	
01000200200.0000	629,000	CT
01000200300.0000	269,750	CT
01000200400.0000	152,495	CT
01000200500.0000	822,475	CT
01000200600.0000	431,960	CT
01000200650.0000	140,000	CT
01000200700.0000	139,000	CT
01000200800.0000	166,785	CT
01000201000.0000	281,288	CT
01000201100.0000	263,000	CT
01000201200.0000	139,418	CT
01000201300.0000	1,087,000	CT
01000201400.0000	338,720	CT
01000201500.0000	276,000	CT
01000201700.0000	431,635	CT
01000201800.0000	479,840	CT
01000202200.0000	224,250	CT
01000202300.0000	264,000	CT
01000202400.0000	256,500	CT
01000202500.0000	166,185	CT
01000202600.0000	158,530	CT
01000202700.0000	591,500	CT
01000202800.0000	268,500	CT
01000202900.0000	314,500	CT
01000203000.0000	311,000	CT
01000203100.0000	503,500	CT
01000203200.0000	345,238	CT
01000203300.0000	195,190	CT
01000203400.0000	211,845	CT
01000203500.0000	509,290	CT
01000203700.0000	224,005	CT
01000222500.0000	253,000	CT
01000222600.0000	80,000	CT
01000222700.0000	86,000	CT
01000222900.0000	80,328	CT
01000223000.0000	73,000	CT
01000223100.0000	136,000	CT
01000223200.0000	147,000	CT
01000223300.0000	128,000	CT
01000223500.0000	331,500	CT
02000200200.0000	654,000	CT
02000200300.0000	259,500	CT
02000200400.0000	227,500	CT
02000200500.0000	384,500	CT
02000200600.0000	187,638	CT
02000200700.0000	170,000	CT
02000200800.0000	674,500	CT
02000200900.0000	781,500	CT
02000201000.0000	197,265	CT
02000201200.0000	148,653	CT
02000201300.0000	1,725,500	CT
02000201500.0000	248,908	CT
02000201600.0000	563,500	CT
02000201700.0000	197,550	CT
02000201800.0000	2,416,205	CT
02000217000.0000	292,000	CT
02000217200.0000	282,000	CT
02000300210.0000	144,900	CT
02000300220.0000	134,000	CT
02000300230.0000	194,500	CT

02000300300.0000	343,190	CT
02000300500.0000	637,493	CT
02000301000.0000	351,000	CT
02000301100.0000	264,000	CT
02000301200.0000	341,500	CT
02000301400.0000	212,500	CT
02000301700.0000	944,000	CT
02000326200.0000	312,000	CT
02000326300.0000	481,000	CT
02000326400.0000	293,908	CT
02000326500.0000	282,465	CT
04000325000.0000	464,760	CT
04000325500.0000	322,920	CT
04000325600.0000	239,948	CT
<b>Commercial Taxable: Full</b>	<b>7,282,030</b>	
Class		
01000201200.0000	66,960	CU
02000300500.0000	102,008	CU
<b>Commercial Taxable: Excess Land</b>	<b>168,968</b>	
02000216900.0000	123,000	CX
<b>Commercial Taxable: Vacant Land</b>	<b>123,000</b>	
02000201800.0000	1,632,295	ST
<b>Shopping Centre: Taxable Full</b>		
02000300800.0000	2,184,000	XT
<b>Commercial: New Construction Full</b>	<b>2,184,000</b>	