

# **The Corporation of the City of Kawartha Lakes**

## **By-Law 2018-**

### **A By-law to Set Tax Rate Reductions for the Prescribed Subclasses in the City of Kawartha Lakes**

#### **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 2018-      .**

#### **Section 1.00: Definitions and Interpretation**

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

**“By-Law”** means this by-law, as it may be amended from time to time. The Recitals to, and Schedules attached to this By-Law are considered integral parts of it.

**“City”, “City of Kawartha Lakes” or “Kawartha Lakes”** means The Corporation of the City of Kawartha Lakes and includes its entire geographic area;

**“City Clerk”** means the person within the administration of the City which fulfils the function of the City Clerk as required by the *Municipal Act*.

**“Commercial Property Class”** includes all major office property, shopping centre property and parking lot property.

**“Corporate Services Manager, Revenue and Taxation”** means the person within the administration of the City which fulfills the function of the Tax Collector or his or her delegate(s), as required by the *Municipal Act, 2001* or, in the event of organizational changes, another person designated by Council.

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

The **“First and Second Classes of Farmland Awaiting Development”** consist of land as defined in accordance with Ontario Regulation 282/98, as amended.

**“Industrial Property Class”** includes all large industrial property.

**1.02 Interpretation Rules:**

- (a) The Schedules attached to this by-law form part of the by-law, and are enforceable as such.
- (b) 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.
- (c) References to items in the plural include the singular, as applicable.
- (d) 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.

**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: 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**

**3.01 Administration of the By-law:** The Corporate Services Manager - 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 24 day of April, 2018.

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk