The Corporation of the City of Kawartha Lakes

By-Law 2020-▐▐▐

A By-law to Limit Tax Decreases on Commercial, Industrial and Multi-Residential Properties in the City of Kawartha Lakes for the Year 2020

Recitals

1.   Section 330 of the Municipal Act, 2001 provides that the Council of a municipality may pass a by-law to establish a percentage by which tax decreases are limited for 2020.

2.   The Council considers it appropriate to limit the tax decreases for commercial, industrial and multi-residential properties this year.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2020-xxx.

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 the 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 appointed by Council to carry out the duties of the clerk described in section 228 of the Municipal Act, 2001;

“**Manager of Revenue and Taxation**” means the person within the administration of the City which fulfills the function of the Tax Collector and 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” or “City Council” means the municipal council for the City;

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:   Limitation of Tax Decreases

2.01   **Application of By-law**: This By-law applies to all properties in the affected property classes whose taxes for municipal and school purposes for 2020, as determined pursuant to the Municipal Act, 2001, exceed their taxes for municipal and school purposes for 2019, as adjusted in accordance with the Provincial Regulations.

2.02   **Commercial Property Class**: The property tax decrease percentage retained by the municipality for all property within the commercial class is 0% of the decrease, which would otherwise have been applicable under By-law 2020-xxx, a By-law to Establish Tax Rates for 2020.

2.03   **Industrial Property Class:** The property tax decrease percentage retained by the municipality for all property within the industrial class 0% of the decrease, which would otherwise have been applicable under By-law 2020-xxx, a By-law to Establish Tax Rates for 2020.

2.04   **Multi-Residential Property Class:** The property tax decrease percentage retained by the municipality for all property within the multi-residential class is 0% of the decrease, which would otherwise have been applicable By-law 2020-xxx, a By-law to Establish Tax Rates for 2020.

Section 3.00:   Administration and Effective Date

3.01   **Administration of the By-law:** The 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 ___ day of ____, 202_.

_____   _____
Andy Letham, Mayor   Cathie Ritchie, City Clerk