

## The Corporation of the City of Kawartha Lakes

### By-Law 2021-xxx

#### A By-law to Establish 2021 Tax Ratios in the City of Kawartha Lakes

##### Recitals

1. Subsection 308 (4) and 308.1 (4) of the Municipal Act, 2001 provides that the council shall pass a by-law in the year to establish the tax ratios for that year.
2. Subsection 308 (6) requires the municipality to pass a by-law adopting tax ratios subsequent to the setting of transition ratios.
3. Ontario Regulation 162/09, amending Ontario Regulation 385/98, provides for the exclusion of properties in a property class in the calculation of tax ratios.
4. The tax ratios determine the relative amount of taxation to be borne by each property class.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2021-xx.

##### 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 and includes its entire geographic area;

**“Commercial classes”** means the commercial property class and the property classes each of which is a property class that a municipality may opt to have apply under the regulations under the Assessment Act and that contains property that, if the municipality did not opt to have the property class apply, would be in the commercial property class.

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

**“Industrial classes”** means the industrial property class prescribed under the Assessment Act and the property classes each of which is a property class that a municipality may opt to have apply under the regulations under the Assessment Act and that contains property that, if the municipality did not opt to have the property class apply, would be in the industrial property class.

**“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.

**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.

**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 Ratios**

**2.01 Transition Ratios:** On April 16, 2009 Ontario Regulation 162/09 was made setting out the method of setting transition ratios.

**2.02 Tax Ratios:** The Tax Ratios for the taxation year 2021 shall be as follows:

<b>Property Class</b>	<b>Tax Ratio</b>
Residential and Farm	1.000000
New Multi Residential	1.000000
Residential FAD 1	0.550000
Farmland	0.250000
Managed Forest	0.250000
Multi Residential	1.956823
Commercial Occupied	1.379305
Commercial Excess Land	1.379305
Commercial Vacant Land	1.379305
Landfill Occupied	1.353442
Industrial Occupied	1.346448
Industrial Excess Land	1.346448
Industrial Vacant Units	1.346448
Pipelines	2.001314

**2.03 Optional Property Classes:** For the purpose of this By-law:

- a) the commercial property class includes parking lot property, major office buildings, commercial (new construction) and shopping centres; and
- b) the industrial property class includes large industrial properties and industrial (new construction).

### **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 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

By-law read a first, second and third time, and finally passed, this [redacted] day of [redacted], 202[redacted].

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk

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# The Corporation of the City of Kawartha Lakes

## By-Law 2021-

### A By-law to Set Tax Rate Reductions for the Prescribed Subclasses in the City of Kawartha Lakes for the Year 2021

#### 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 2021-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 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.

“**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 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     , 2021.

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk

# The Corporation of the City of Kawartha Lakes

## By-Law 2021-xxx

### A By-law to Limit Tax Decreases on Commercial, Industrial and Multi-Residential Properties for 2021 in the City of Kawartha Lakes

#### 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 2021.
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 2021-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 2021, as determined pursuant to the Municipal Act, 2001, exceed their taxes for municipal and school purposes for 2020, 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 2021-xxx.
- 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 2021-xxx.
- 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 under By-law 2021-xxx.

### **Section 3.00: Administration and Effective Date**

- 3.01 **Administration of the By-law:** 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 [redacted] day of [redacted], 2021.

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk

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# The Corporation of the City of Kawartha Lakes

## By-Law 2021-xxx

### A By-law to Establish 2021 Tax Rates in the City of Kawartha Lakes

#### Recitals

1. Section 312 of the Municipal Act, 2001, as amended, 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 326 (1) (c) of the Municipal Act, 2001, as amended provides that the City may designate the area of the municipality in which the residents and property owners receive or will receive an additional benefit from the special service that is not received or will not be received in other areas of the municipality.
3. Section 326 (4) (a) of the Municipal Act, 2001, as amended, states the municipality shall levy a special local municipal levy under section 312 on the rateable property in the area designated in cause (1) (c) to raise the costs determined under clause (1) (e).
4. Tax Billing and Collection Policy, Section 5.01 provides for a minimum tax bill at the amount permitted under the Act.
5. Council Resolution 2016-295 approved a minimum installment amount of \$250.
6. Section 342(b) of the Municipal Act, 2001, as amended, provides that a by-law under 342(1)(a) may establish different installments and due dates for taxes on property.
7. Council has adopted a budget for the 2021 taxation year.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2021-xxx.

#### 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 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, 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;

**“Collector”** means the Manager, 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;

**“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 2021-xxx (Limit Tax Decreases on Commercial, Industrial, and Multi-Residential Properties) 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

2.01 **Adoption:** The Council adopts the current estimates of all sums required during the year 2021 for the purposes of the City in the gross amount of \$ 210,578,942 and in the net amount of \$120,950,543.

## 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, 2021 and the second installment is payable on September 29, 2021.

## Section 4.00: Alternative Installment Payment Due Dates

- 4.01 **12-Month Preauthorized Payment Program:** Where a property is registered for the 12-month preauthorized debit program taxes are payable in twelve installments and are due on the fifteenth day of each month.
- 4.02 **10-Month Preauthorized Payment Program:** Where a property is registered for the 10-month preauthorized debit program taxes are payable in ten installments. Payments are due on the first day of each month, for the 10-month period beginning in February and ending in November.

## Section 5.00: Establishment of Tax Rates

5.01 **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 MPAC is in the amount of \$14,389,991,644 upon which the rate of taxation for Municipal and Education purposes for the year 2021 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'.

5.02 **Rates:** For the year 2021, 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 MPAC, the rates of taxation for current value assessment for general purposes to raise a sum of \$94,475,765. The amount set out in Schedule "B" in column "a" as the General Levy.

2021 Budget Requirement	\$97,350,461
2021 Generally Rated	\$197,031
Streetlights Total General Levy	<u>\$97,547,492</u>

5.03 **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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "b", to raise the sum of \$2,777,571.

5.04 **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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "c", to raise the sum of \$2,407,966.

5.05 **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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule "B", column "d", to raise the sum of \$8,342,610.

5.06 **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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “e”, to raise the sum of \$6,963,732.

- 5.07 **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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “f”, to raise the sum of \$1,111,308.
- 5.09 **Transit:** A special services 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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “g” to raise the sum of \$962,930.
- 5.10 **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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “h” to raise the sum of \$290,116.
- 5.11 **Street Lights:** A special services 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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “i” to raise the sum of \$485,906.
- 5.12 **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 MPAC. This special municipal levy shall be at the rates of taxation set out in Schedule “B”, column “j”, to raise the sum of \$143,500.
- 5.13 **Education:** In addition to the municipal taxes levied by this By-law, education rates as prescribed by Ontario Regulation 06/20 amending O.Reg. 400/98 shall be levied and collected on the assessment in each property class defined in Schedule “A”, according to the last assessment roll for the city as amended by MPAC.
- 5.14 **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 2021 and collected.
- 5.15 **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 MPAC and the tax rates for the year 2021.

5.16 **Application:** Every property owner shall be taxed according to the applicable tax rates in this By-law.

## **Section 6.00: Public Hospitals, Provincial Mental Health Facilities, Universities, Colleges and Correctional Institutions**

6.01 The sum of \$75 is fixed as the amount levied in 2021 on each:

- (a) full time student of a designated university or college of applied arts and technology;
- (b) resident place of a designated correctional institution or training school or youth custody facility; and
- (c) provincially rated bed in a designated public hospital or provincial mental health facility;

as determined by the relevant Provincial Minister.

6.02 The taxes levied by section 6.01 are due and payable on or before August 31, 2021.

## **Section 7.00: Minimum Tax**

7.01 **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 8.00: Minimum Installment**

8.01 **Minimum Installment:** Where the total amount of the taxes is \$250.00 or less, the amount shall be payable on the first installment due date.

## **Section 9.00: Late Payments**

9.01 **Late Payment Charge:** A percentage charge of one and one-quarter (1.25%) 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 a 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.

9.02 **Future Installments Due:** The immediate payment of any installments may be required if earlier installments are not paid on time. (Municipal Act, 2001, Section 342(1)(e).

## **Section 10.00: Notice of Taxes Due**

10.01 **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 MPAC.

## **Section 11.00: Where and How Taxes are Payable**

11.01 **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, 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.
- e) Through a third party service provider through an agreement entered into by the City and subject to any fees charged by the service provider.
- f) Payment options may be altered, at the discretion of the City when an emergency has been declared by the Head of Council or Premier of Ontario in all or part of the City of Kawartha Lakes under Section 4 or 7.0.1 of the Emergency Management and Civil Protection Act. Should this occur, the City will advise residents of the changes through various media outlets.

## **Section 12.00: Part Payment of Taxes Due and Owing and Application of Payment**

12.01 **Partial Payment:** The Manager, Revenue and Taxation is 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.

12.02 **Application of Tax Payment:** A tax payment will be applied in accordance with subsection 347 (1) of the Municipal Act, 2001.

## Section 13.00: Administration and Effective Date

13.01 **Administration of the By-law:** The Manager, Revenue and Taxation is responsible for the administration of this by-law.

13.02 **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 [redacted] day of [redacted], 2021.

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk

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**Schedule "A" to By-law 2021-xxx  
Assessment Returned to the Municipality**

Unit Class/Tax Class/Tax Qualifier					2021 Assessment
COM PIL: FULL	C	F	N	S	\$ 12,989,218
COM PIL: GENERAL	C	G	N	S	\$ 16,978,200
COM TX: FULL, SHARED PIL	C	H	N	S	\$ 3,558,000
COM TX: VACANT LAND, SHARED PIL	C	J	N	S	\$ 724,000
COM PIL: FULL, TX TEN OF PROV	C	P	N	S	\$ 41,200
COM TX: FULL	C	T	N	S	\$ 428,765,838
COM TX: EXCESS LAND	C	U	N	S	\$ 9,118,100
COM TX: VACANT LAND	C	X	N	S	\$ 16,774,200
COM PIL: FULL VACANT LAND	C	Y	N	S	\$ 1,015,900
COM PIL: GENERAL VACANT LAND	C	Z	N	S	\$ 1,598,300
OFFICE BLDG PIL: GENERAL	D	G	N	S	\$ 10,163,500
OFFICE BLDG TX: FULL	D	T	N	S	\$ 4,001,800
OFFICE BLDG TX: EXCESS LAND	D	U	N	S	\$ 7,700
EXEMPT	E		N	S	\$ 439,285,304
FARM TX: FULL	F	T	F	P	\$ 210,000
FARM TX: FULL	F	T	F	S	\$ 1,149,800
FARM TX: FULL	F	T	E	P	\$ 1,257,675,313
FARM TX: FULL	F	T	E	S	\$ 61,095,350
PARKING LOT TX: FULL	G	T	N	S	\$ 208,000
LANDFILL PAYMENT IN LIEU: FULL	H	F			\$ 873,382
IND TX: FULL, SHARED PIL	I	H	N	S	\$ 1,576,200
IND TX: VACANT LAND, SHARED PIL	I	J	N	S	\$ 48,000
IND TX: EXCESS LAND, SHARED PIL	I	K	N	S	\$ 56,200
IND TX: FULL	I	T	N	S	\$ 49,500,103
IND TX: EXCESS LAND	I	U	N	S	\$ 6,889,700
IND TX: VACANT LAND	I	X	N	S	\$ 6,845,100
IND PIL: GENERAL VACANT LAND	I	Z	N	S	\$ 68,000
INDUSTRIAL: New Construction	J	T	N	S	\$ 14,367,500
INDUSTRIAL : Excess Land	J	U	N	S	\$ 771,400
LG IND TX: FULL	L	T	N	S	\$ 6,041,800
LG IND TX: EXCESS LAND	L	U	N	S	\$ 157,300
MULTI-RES TX: FULL	M	T	F	P	\$ 166,364
MULTI-RES TX: FULL	M	T	F	S	\$ 114,855
MULTI-RES TX: FULL	M	T	E	P	\$ 183,193,558
MULTI-RES TX: FULL	M	T	E	S	\$ 5,717,791
NEW MULTI-RES TX:FULL	N	T	F	P	\$ 7,437
NEW MULTI-RES TX:FULL	N	T	F	S	\$ 6,408
NEW MULTI-RES TX:FULL	N	T	E	P	\$ 4,386,769
NEW MULTI-RES TX:FULL	N	T	E	S	\$ 445,286
PIPELINE	P	T	N	S	\$ 22,415,000

**Schedule "A" to By-law 2021-xxx  
Assessment Returned to the Municipality**

<b>Unit Class/Tax Class/Tax Qualifier</b>					<b>2021 Assessment</b>
RESIDENTIAL TX: FARM1	R	1	E	P	\$ 2,941,000
RESIDENTIAL PIL: FULL	R	F	F	P	\$ 3,757
RESIDENTIAL PIL: FULL	R	F	F	S	\$ 3,237
RESIDENTIAL PIL: FULL	R	F	E	P	\$ 2,833,780
RESIDENTIAL PIL: FULL	R	F	E	S	\$ 180,526
RESIDENTIAL PIL: GENERAL	R	G	N	S	\$ 8,918,400
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F	P	\$ 216
RESIDENTIAL TX: FULL, SHARED PIL	R	H	F	S	\$ 186
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E	P	\$ 50,310
RESIDENTIAL TX: FULL, SHARED PIL	R	H	E	S	\$ 10,388
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F	P	\$ 107
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	F	S	\$ 93
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E	P	\$ 1,238,415
RESIDENTIAL PIL: FULL, TXTEN OF PROV	R	P	E	S	\$ 5,185
RESIDENTIAL TX: FULL	R	T	F	P	\$ 16,048,845
RESIDENTIAL TX: FULL	R	T	F	S	\$ 16,778,865
RESIDENTIAL TX: FULL	R	T	N	S	\$ 317,368
RESIDENTIAL TX: FULL	R	T	E	P	\$ 10,915,584,254
RESIDENTIAL TX: FULL	R	T	E	S	\$ 687,275,388
SHOP CENTER TX: FULL	S	T	N	S	\$ 50,554,130
SHOP CENTER TX: EXCESS LAND	S	U	N	S	\$ 830,200
MANAGED FOREST TX: FULL	T	T	F	P	\$ 360,724
MANAGED FOREST TX: FULL	T	T	F	S	\$ 66,200
MANAGED FOREST TX: FULL	T	T	E	P	\$ 50,045,528
MANAGED FOREST TX: FULL	T	T	E	S	\$ 504,066
COMMERCIAL NEW CONSTRUCTION	X	T	N	S	\$ 64,507,500
COMMERCIAL NEW CONSTRUCTION: EXCESS LAND	X	U	N	S	\$ 1,539,100
COMMERCIAL NEW CONSTRUCTION: VACANT LAND	X	X	N	S	\$ 386,000
<b>TOTAL 2021 ASSESSMENT</b>					<b>\$ 14,389,991,644</b>

**Schedule "B" to By-law 2021-xxx**  
**2021 Tax Rates by Realty Tax Class/Qualifier**

2021 Class Description	Realty Tax Class	General	Fire	
			Area A	Area C
	RTC	(a)	(b)	(c)
COMMERCIALPIL: FULL	CF	0.01006258	0.00105811	0.00034063
COMMERCIALPIL: GENERAL	CG	0.01006258	0.00105811	0.00034063
COMMERCIALTX: FULL, SHARED PIL	CH	0.01006258	0.00105811	0.00034063
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00704380	0.00074068	0.00023844
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.01006258	0.00105811	0.00034063
COMMERCIALTX: FULL	CT	0.01006258	0.00105811	0.00034063
COMMERCIALTX: EXCESS LAND	CU	0.00704380	0.00074068	0.00023844
COMMERCIALTX: VACANT LAND	CX	0.00704380	0.00074068	0.00023844
COMMERCIALPIL: FULL VACANT LAND	CY	0.00704380	0.00074068	0.00023844
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00704380	0.00074068	0.00023844
OFFICE BUILDING PIL: GENERAL	DG	0.01006258	0.00105811	0.00034063
OFFICE BUILDING TX: FULL	DT	0.01006258	0.00105811	0.00034063
OFFICE BUILDING TX: EXCESS LAND	DU	0.00704380	0.00074068	0.00023844
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00182385	0.00019178	0.00006174
PARKING LOT TX: FULL	GT	0.01006258	0.00105811	0.00034063
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00987390	0.00103827	0.00033425
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00982287	0.00103291	0.00033252
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00638487	0.00103291	0.00021614
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00638487	0.00067139	0.00021614
INDUSTRIAL TX: FULL	IT	0.00982287	0.00103291	0.00033252
INDUSTRIAL TX: EXCESS LAND	IU	0.00638487	0.00067139	0.00021614
INDUSTRIAL TX: VACANT LAND	IX	0.00638487	0.00067139	0.00021614
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00638487	0.00067139	0.00021614
INDUSTRIAL (NEW CONS): FULL	JT	0.00982287	0.00103291	0.00033252
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00638487	0.00067139	0.00021614
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00982287	0.00103291	0.00033252
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00638487	0.00067139	0.00021614
MULTI-RES TX: FULL	MT	0.01427580	0.00150115	0.00048326
NEW MULTI-RES TX: FULL	NT	0.00729540	0.00076713	0.00024696
PIPLINE TX: FULL	PT	0.01460038	0.00153528	0.00049425
RESIDENTIAL TX: FARM1	R1	0.00401247	0.00042192	0.00013583
RESIDENTIAL PIL: FULL	RF	0.00729540	0.00076713	0.00024696
RESIDENTIAL PIL: GENERAL	RG	0.00729540	0.00076713	0.00024696
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00729540	0.00076713	0.00024696
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00729540	0.00076713	0.00024696
RESIDENTIAL TX: FULL	RT	0.00729540	0.00076713	0.00024696
SHOPPING CENTER TX: FULL	ST	0.01006258	0.00105811	0.00034063
SHOPPING CENTER TX: EXCESS LAND	SU	0.00704380	0.00074068	0.00023844
MANAGED FOREST TX: FULL	TT	0.00182385	0.00019178	0.00006174
COMMERCIAL (New Construction) TX: FULL	XT	0.01006258	0.00105811	0.00034063
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.00704380	0.00074068	0.00023844
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.00704380	0.00074068	0.00023844

**Schedule "B" to By-law 2021-xxx  
2021 Tax Rates by Realty Tax Class/Qualifier**

2021 Class Description	Realty Tax Class	Police		
		OPP	Lindsay	Ops
	RTC	(d)	(e)	(f)
COMMERCIALPIL: FULL	CF	0.00117156	0.00340634	0.00210149
COMMERCIALPIL: GENERAL	CG	0.00117156	0.00340634	0.00210149
COMMERCIALTX: FULL, SHARED PIL	CH	0.00117156	0.00340634	0.00210149
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00082009	0.00238444	0.00147104
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00117156	0.00340634	0.00210149
COMMERCIALTX: FULL	CT	0.00117156	0.00340634	0.00210149
COMMERCIALTX: EXCESS LAND	CU	0.00082009	0.00238444	0.00147104
COMMERCIALTX: VACANT LAND	CX	0.00082009	0.00238444	0.00147104
COMMERCIALPIL: FULL VACANT LAND	CY	0.00082009	0.00238444	0.00147104
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00082009	0.00238444	0.00147104
OFFICE BUILDING PIL: GENERAL	DG	0.00117156	0.00340634	0.00210149
OFFICE BUILDING TX: FULL	DT	0.00117156	0.00340634	0.00210149
OFFICE BUILDING TX: EXCESS LAND	DU	0.00082009	0.00238444	0.00147104
EXEMPT	E	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00021235	0.00061740	0.00038090
PARKING LOT TX: FULL	GT	0.00117156	0.00340634	0.00210149
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00114960	0.00334247	0.00206209
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00114365	0.00332520	0.00205143
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00074338	0.00216138	0.00133343
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00074338	0.00216138	0.00133343
INDUSTRIAL TX: FULL	IT	0.00114365	0.00332520	0.00205143
INDUSTRIAL TX: EXCESS LAND	IU	0.00074338	0.00216138	0.00133343
INDUSTRIAL TX: VACANT LAND	IX	0.00074338	0.00216138	0.00133343
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00074338	0.00216138	0.00133343
INDUSTRIAL (NEW CONS): FULL	JT	0.00114365	0.00332520	0.00205143
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00074338	0.00216138	0.00133343
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00114365	0.00332520	0.00205143
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00074338	0.00216138	0.00133343
MULTI-RES TX: FULL	MT	0.00166210	0.00483258	0.00298139
NEW MULTI-RES TX: FULL	NT	0.00084939	0.00246961	0.00152359
PIPLINE TX: FULL	PT	0.00169989	0.00494246	0.00304918
RESIDENTIAL TX: FARM1	R1	0.00046716	0.00135828	0.00083797
RESIDENTIAL PIL: FULL	RF	0.00084939	0.00246961	0.00152359
RESIDENTIAL PIL: GENERAL	RG	0.00084939	0.00246961	0.00152359
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00084939	0.00246961	0.00152359
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00084939	0.00246961	0.00152359
RESIDENTIAL TX: FULL	RT	0.00084939	0.00246961	0.00152359
SHOPPING CENTER TX: FULL	ST	0.00117156	0.00340634	0.00210149
SHOPPING CENTER TX: EXCESS LAND	SU	0.00082009	0.00238444	0.00147104
MANAGED FOREST TX: FULL	TT	0.00021235	0.00061740	0.00038090
COMMERCIAL (New Construction) TX: FULL	XT	0.00117156	0.00340634	0.00210149
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.00082009	0.00238444	0.00147104
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.00082009	0.00238444	0.00147104

**Schedule "B" to By-law 2021-xxx  
2021 Tax Rates by Realty Tax Class/Qualifier**

2021 Class Description	Realty Tax Class				
		Transit	Parks	Streetlights	BIA
	RTC	(g)	(h)	(i)	(j)
COMMERCIALPIL: FULL	CF	0.00047102	0.00014191	0.00016339	0.00349621
COMMERCIALPIL: GENERAL	CG	0.00047102	0.00014191	0.00016339	0.00349621
COMMERCIALTX: FULL, SHARED PIL	CH	0.00047102	0.00014191	0.00016339	0.00349621
COMMERCIALTX: VACANT LAND, SHARED PIL	CJ	0.00032972	0.00009934	0.00011437	0.00244735
COMMERCIALPIL: FULL, TAXABLE TENANT OF PROV	CP	0.00047102	0.00014191	0.00016339	0.00349621
COMMERCIALTX: FULL	CT	0.00047102	0.00014191	0.00016339	0.00349621
COMMERCIALTX: EXCESS LAND	CU	0.00032972	0.00009934	0.00011437	0.00244735
COMMERCIALTX: VACANT LAND	CX	0.00032972	0.00009934	0.00011437	0.00244735
COMMERCIALPIL: FULL VACANT LAND	CY	0.00032972	0.00009934	0.00011437	0.00244735
COMMERCIALPIL: GENERAL VACANT LAND	CZ	0.00032972	0.00009934	0.00011437	0.00244735
OFFICE BUILDING PIL: GENERAL	DG	0.00047102	0.00014191	0.00016339	0.00349621
OFFICE BUILDING TX: FULL	DT	0.00047102	0.00014191	0.00016339	0.00349621
OFFICE BUILDING TX: EXCESS LAND	DU	0.00032972	0.00009934	0.00011437	0.00244735
EXEMPT	E	0.00000000	0.00000000	0.00000000	0.00000000
FARM TX: FULL	FT	0.00008537	0.00002572	0.00002961	0.00000000
PARKING LOT TX: FULL	GT	0.00047102	0.00014191	0.00016339	0.00349621
LANDFILL PAYMENT IN LIEU: FULL	HF	0.00046219	0.00013925	0.00016033	0.00343066
INDUSTRIAL TX : FULL, SHARED PIL	IH	0.00045980	0.00013853	0.00015950	0.00341293
INDUSTRIAL TX: VACANT LAND, SHARED PIL	IJ	0.00029887	0.00009005	0.00010367	0.00221840
INDUSTRIAL TX: EXCESS LAND, SHARED PIL	IK	0.00029887	0.00009005	0.00010367	0.00221840
INDUSTRIAL TX: FULL	IT	0.00045980	0.00013853	0.00015950	0.00341293
INDUSTRIAL TX: EXCESS LAND	IU	0.00029887	0.00009005	0.00010367	0.00221840
INDUSTRIAL TX: VACANT LAND	IX	0.00029887	0.00009005	0.00010367	0.00221840
INDUSTRIAL PIL: GENERAL VACANT LAND	IZ	0.00029887	0.00009005	0.00010367	0.00221840
INDUSTRIAL (NEW CONS): FULL	JT	0.00045980	0.00013853	0.00015950	0.00341293
INDUSTRIAL (NEW CONS): EXCESS LAND	JU	0.00029887	0.00009005	0.00010367	0.00221840
LARGE INDUSTRIAL INDUSTRIAL TX: FULL	LT	0.00045980	0.00013853	0.00015950	0.00341293
LARGE INDUSTRIAL INDUSTRIAL TX: EXCESS LAND	LU	0.00029887	0.00009005	0.00010367	0.00221840
MULTI-RES TX: FULL	MT	0.00066824	0.00020133	0.00023180	0.00000000
NEW MULTI-RES TX: FULL	NT	0.00034149	0.00010289	0.00011846	0.00000000
PIPLINE TX: FULL	PT	0.00068343	0.00020591	0.00023708	0.00507286
RESIDENTIAL TX: FARM1	R1	0.00018782	0.00005659	0.00006515	0.00000000
RESIDENTIAL PIL: FULL	RF	0.00034149	0.00010289	0.00011846	0.00000000
RESIDENTIAL PIL: GENERAL	RG	0.00034149	0.00010289	0.00011846	0.00000000
RESIDENTIAL TX: FULL, SHARED PIL	RH	0.00034149	0.00010289	0.00011846	0.00000000
RESIDENTIAL PIL: FULL, TXTEN OF PROV	RP	0.00034149	0.00010289	0.00011846	0.00000000
RESIDENTIAL TX: FULL	RT	0.00034149	0.00010289	0.00011846	0.00000000
SHOPPING CENTER TX: FULL	ST	0.00047102	0.00014191	0.00016339	0.00349621
SHOPPING CENTER TX: EXCESS LAND	SU	0.00032972	0.00009934	0.00011437	0.00244735
MANAGED FOREST TX: FULL	TT	0.00008537	0.00002572	0.00002961	0.00063369
COMMERCIAL (New Construction) TX: FULL	XT	0.00047102	0.00014191	0.00016339	0.00349621
COMMERCIAL (New Construction) TX: EXCESS LAND	XU	0.00032972	0.00009934	0.00011437	0.00244735
COMMERCIAL (New Construction) TX: VACANT LAND	XX	0.00032972	0.00009934	0.00011437	0.00244735

**Schedule "C" to By-law 2021-xxx**



fire map.pdf

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**Schedule "D" to By-law 2021-xxx**  
**Listing of Business Improvement Properties**

Property Class	Roll Number	Assessment
CF	010 00200201.0000	184,000
<b>Commercial PIL: Full Total</b>		<b>184,000</b>
CT	010 00200200.0000	641,000
CT	010 00200300.0000	301,100
CT	010 00200400.0000	190,000
CT	010 00200500.0000	1,518,800
CT	010 00200600.0000	408,500
CT	010 00200650.0000	215,400
CT	010 00200700.0000	181,700
CT	010 00200800.0000	212,800
CT	010 00201000.0000	351,200
CT	010 00201100.0000	320,000
CT	010 00201200.0000	158,100
CT	010 00201300.0000	1,219,000
CT	010 00201400.0000	989,700
CT	010 00201500.0000	330,000
CT	010 00201700.0000	741,700
CT	010 00201800.0000	931,000
CT	010 00202200.0000	249,800
CT	010 00202300.0000	322,000
CT	010 00202400.0000	281,000
CT	010 00202500.0000	294,900
CT	010 00202600.0000	191,800
CT	010 00202700.0000	608,000
CT	010 00202800.0000	296,000
CT	010 00202900.0000	316,000
CT	010 00203000.0000	352,000
CT	010 00203100.0000	584,000
CT	010 00203200.0000	515,700
CT	010 00203300.0000	364,800
CT	010 00203400.0000	263,500
CT	010 00203500.0000	902,700
CT	010 00222500.0000	255,700
CT	010 00222600.0000	122,500
CT	010 00222700.0000	103,400
CT	010 00222900.0000	116,500
CT	010 00223100.0000	205,000

**Schedule "D" to By-law 2021-xxx  
Listing of Business Improvement Properties**

Property Class	Roll Number	Assessment
CT	010 00223200.0000	181,600
CT	010 00223300.0000	143,300
CT	020 00200200.0000	869,000
CT	020 00200300.0000	344,000
CT	020 00200400.0000	294,000
CT	020 00200500.0000	500,000
CT	020 00200600.0000	222,300
CT	020 00200700.0000	237,000
CT	020 00200800.0000	587,000
CT	020 00200900.0000	865,000
CT	020 00201000.0000	237,000
CT	020 00201200.0000	187,000
CT	020 00201300.0000	2,190,000
CT	020 00201500.0000	333,049
CT	020 00201600.0000	583,000
CT	020 00201700.0000	372,000
CT	020 00201800.0000	3,489,000
CT	020 00217000.0000	340,000
CT	020 00217200.0000	274,000
CT	020 00300210.0000	189,000
CT	020 00300220.0000	200,100
CT	020 00300230.0000	209,900
CT	020 00300300.0000	537,400
CT	020 00300500.0000	778,100
CT	020 00301000.0000	410,000
CT	020 00301100.0000	329,000
CT	020 00301200.0000	391,000
CT	020 00301400.0000	296,000
CT	020 00301700.0000	1,027,000
CT	020 00326200.0000	364,000
CT	020 00326300.0000	535,000
CT	020 00326500.0000	472,700
CT	040 00325000.0000	841,700
CT	040 00325500.0000	500,500
CT	040 00325600.0000	258,100
<b>Commercial Taxable: Full Total</b>		<b>34,643,049</b>

**Schedule "D" to By-law 2021-xxx  
Listing of Business Improvement Properties**

Property Class	Roll Number	Assessment
CU	010 00201200.0000	75,200
CU	020 00300500.0000	123,900
<b>Commercial Taxable: Excess Land Total</b>		<b>199,100</b>
ST	020 00201800.0000	2,357,000
<b>Shopping Centre Taxable: Full Total</b>		<b>2,357,000</b>
XT	010 00223500.0000	748,000
XT	020 00300800.0000	2,389,000
XT	020 00326400.0000	584,000
<b>New Construction Commercial Taxable: Full Total</b>		<b>3,721,000</b>
<b>GRAND TOTAL</b>		<b>41,104,149</b>

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# The Corporation of the City of Kawartha Lakes

## By-Law 2021-xxx

### A By-law to Provide Tax Relief To Certain City of Kawartha Lakes Property Owners Who Are Low Income Elderly Persons, Low Income Persons Between The Ages Of 55 And 64, Low Income Disabled Persons Or Ontario Disability Support Program Recipients

#### Recitals

1. Section 319 of the Municipal Act, 2001, S.O. 2001, c.25, provides that for purposes of relieving financial hardship, a municipality may pass a by-law providing for deferrals or cancellation of, or other relief in respect of all or part of a tax increase for 1998 and subsequent years on property in the residential property class for persons assessed as owners who are, or whose spouses are, (a) low-income seniors as defined in the by-law; or (b) low-income persons with disabilities as defined in the by-law.
2. Section 365 of the Municipal Act, 2001, S.O. 2001, c.25, provides that the council of a local municipality may, in any year, pass a by-law to provide for the cancellation, reduction or refund of taxes levied for local municipal and school purposes in the year by the council in respect of an eligible property of any person who makes an application in that year to the municipality for that relief whose taxes are considered by the council to be unduly burdensome, as defined in the by-law.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2021-xxx.

#### 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 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;

**“Council” or “City Council”** means the municipal council for the City;

**“Manager of 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.

**“Assessment Related Property Tax Increase”** is the increase in property taxes attributed directly to an increase in the assessed value of the eligible property

**“Low-income Senior”** means:

- i) a person who attained the age of 65 years as of December 31st of the previous year and is in receipt of benefits paid under the Guaranteed Income Supplement (GIS) program, as established under The Old Age Security Act (Canada);
- ii) a person aged 55 to 64 years of age as of December 31st of the previous year whose taxable income, as reported on Line 260 of the 2019 Income Tax Notice of Assessment, is less than \$30,000.

**“Low-income person with disabilities”** means a person who is in receipt of benefits paid under the Ontario Disability Support Program Act, 1997; or a disability amount paid under the Family Benefits Act (Ontario); or a Canada Pension Plan Disabilities Pension, and be eligible to claim a disability amount as defined under the Income Tax Act (Canada).

**“Eligible person”** means a “low-income senior” or a “low-income person with disabilities” or the spouse of such eligible person whose name also appears as a registered owner of the property.

**“Eligible property”** means residential property located in the City of Kawartha Lakes that is utilized as a principle residence and must be solely owned (with their spouse, if applicable) and occupied by the eligible person(s) as of January 1st of the year for which a tax credit is being applied.

**“Owner”** means a person assessed as the owner of residential real property, and includes an owner within the meaning of the Condominium Act.

**“Tax increase”** means the difference between current year tax on assessment and the previous year tax on assessment – excluding tax increases resulting from an assessment increase from new construction and/or improvements to a property.

**“Eligible amount”** means for

- (i) Low Income Senior as defined in section 1.01 (c) (i) and Low income person with disabilities, a combined amount totaling \$175 that first addresses the assessment related increase for the eligible property, and if the assessment related increase is less than \$175, the balance of the \$175 is related to taxes considered to be unduly burdensome.
- (ii) Low Income Senior as defined in section 1.01 (c) (i) and Low income person with disabilities, where the taxes have decreased from 2019, an amount equivalent to the difference between the \$175 and the amount of the total property tax reduction.

- (iii) Low Income Senior aged from 55 to 64 the amount of the property tax increase assessment related property tax increase to a maximum of \$175 per year, with a minimum rebate of \$25, if there is an increase in property taxes from the previous year.

The tax relief applies only to increases in tax based upon assessment values and does not apply to any additional charges that may be levied against the property, including but not restricted to local improvement charges, or any other miscellaneous types of charges added to the Tax Roll for collection purposes.

The tax relief amount shall be prorated from the date of ownership to December 31st, if the applicant subsequent to January 1st of the year for which the relief is sought purchases the 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) 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 Relief Provisions**

- 2.01 Tax relief granted pursuant to this by-law shall be in the form of an outright cancellation of the annual eligible amount, provided that:
- (a) the Owner, or the spouse of such Owner, or both, occupies or occupy the property in respect of which real property taxes are imposed, as his, her or their principle residence;
  - (b) the Owner, or the spouse of such Owner, or both, have been or has been the assessed owner of the residential real property in the City on or before January 1st of the year for which they are applying for the credit
- 2.02 No tax relief granted pursuant to this by-law shall be allowed to an Owner in respect of more than one (1) single family dwelling unit in any year and the residence must be solely classified in the Residential tax classification.
- 2.03 Tax relief shall be granted, pursuant to this by-law, to only one eligible person per household.

- 2.04 Applications for the property tax rebate must be in writing on a form prepared by the City for this purpose and must be submitted to the City of Kawartha Lakes on or before August 31 of this taxation year for which the property tax rebate is sought.
- 2.05 The application must be submitted to:
- Manager of Revenue & Taxation  
P.O. Box 696  
26 Francis St.  
Lindsay ON K9V 4W9
- 2.06 Applications must include documentation in supporting the applicant is an eligible person and that the property with respect to which the application is made is an eligible property.
- 2.07 Successful applications will result in a credit applied to the eligible property tax account to be deducted from the final tax installment for the year.
- 2.08 Credits will not be refunded but will be applied to future property taxes.

### **Section 3.00: Administration and Effective Date**

- 3.01 **Administration of the By-law:** Manager of Revenue and Taxation is responsible for the administration of this by-law 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 [redacted] day of [redacted], 2021.

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk

# The Corporation of the City of Kawartha Lakes

## By-Law 2021-

### **A By-law to Provide Water Rate Relief To Certain City of Kawartha Lakes Property Owners Who Are Low Income Elderly Persons, Low Income Persons Between The Ages Of 55 And 64, Low Income Disabled Persons Or Ontario Disability Support Program Recipients**

#### **Recitals**

1. Section 10 of the *Municipal Act*, 2001, S.O. 2001, c.25, provides a municipality may provide any service or thing that the municipality considers necessary or desirable for the public.
2. Section 391 of the *Municipal Act*, 2001, S.O. 2001, c.25, provides that the council of a local municipality may impose fees and charges that include administration charges

**Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2021-      .**

#### **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 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;

**“Council” or “City Council”** means the municipal council for the City;

**“Dependant”** means a child if:

- i. he/she is under 18;
- ii. he/she resides in the same home with his/her parent(s);
- iii. the parent(s) is an ODSP applicant/recipient or his/her spouse; and

The applicant/recipient receives the Canada Child Tax Benefit on behalf of the child or if that does not apply, has been determined to be the child's primary caregiver.

In addition, if the child is of school age, the child must be attending school. If the child is over 16 years of age, the child must be making satisfactory progress in school. The child is exempt from the school requirement, if the

child is unable to attend school due to a physical or mental disability, or for reasons outside his/her control.

**“Eligible person”** means a “low-income senior” or a “low-income person with disabilities” or the spouse of such eligible person whose name also appears as a registered owner of the property who meets the qualifications set out in this By-law.

**“Eligible property”** means

- i. a property classified as residential real property on the annual assessment roll for the City of Kawartha Lakes, or
- ii. a portion of real properties classified as residential real property that is utilized as a principle residence and must be solely owned (with their spouse, if applicable) and occupied by the eligible person(s).

**“Household income”** means the combined gross income of all eligible persons occupying the eligible property in respect of which the application for a water bill rebate is made.

**“Low-income person with disabilities”** means:

- i. Who has owned and occupied, as the principal residence, the eligible property for a period of not less than one year immediately preceding the date of application for the rebate;
- ii. Who is in receipt of one or more of the following: benefits paid under the Ontario Disability Support Program Act, 1997; or a disability amount paid under the Family Benefits Act (Ontario); or a Canada Pension Plan Disabilities Pension.

**“Low-income Senior”** means:

- i. Who has owned and occupied, as the principal residence, the eligible property for a period of not less than one year immediately preceding the date of application for the rebate;
- ii. a person who attained the age of 65 years as of December 31st of the previous year and is in receipt of benefits paid under the Guaranteed Income Supplement (GIS) program, as established under The Old Age Security Act (Canada);
- iii. a person between the ages of 55 to 64 years of age as of December 31st of the previous year whose combined taxable income, with their spouse (if applicable), as reported on Line 260 of the 2019 Income Tax Notice of Assessment, is less than \$30,000.

**“Manager of Revenue and Taxation”** means the person who holds that position and his or her delegate(s) or, in the event of organizational changes, another person designated by Council.

**“Owner”** means a person assessed as the owner of the eligible property, and includes the owner within the meaning of the Condominium Act.

**“Treasurer”** means the Director of Finance and Treasurer for the City of Kawartha Lakes or their designate.

**1.02 Interpretation Rules:**

- i. The Schedules attached to this by-law form part of the by-law, and are enforceable as such.
- ii. 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: Water bill rebate for eligible low income disabled persons and low income seniors**

**2.01** The City shall, where an eligible person has made a successful application in relation to an eligible property under this portion of this By-law relating to the water bill rebate, provide a rebate in accordance with the provisions set out in Sections 2 to 5 of this By-law, inclusive.

**2.02** The water bill rebate shall be set at a rate representing a twenty-percent reduction from the water rate, as set out in the City of Kawartha Lakes By-law 218-039, A By-Law To Regulate Water and Wastewater Services in The City Of Kawartha Lakes, or at such other rate as determined by City Council from time to time.

**Section 3.00: Eligibility to receive a water bill rebate.**

**3.01** A person is eligible to receive a water bill rebate if:

- i. The person is an eligible low-income disabled person or low-income senior;
- ii. The person occupies the eligible property, which is the subject of the rebate application, as his or her personal principal residence;
- iii. The person has made an application for the water bill rebate program in accordance with the provisions of Section 4.00 of this By-law.
- iv. The application for a water bill rebate is in respect of only the water bill for the year in which the application is made;

- 3.02 The person agrees to notify the Treasurer of any change in circumstances which would alter his or her status as an eligible person, or the amount of the water bill rebate to which they are entitled;
- 3.03 The person is an owner who has occupied the eligible property, which is the subject of the rebate application, for a period of not less than one year immediately preceding the date of application for the rebate;
- 3.04 Where title to the eligible property, which is the subject of the rebate application, is held by an eligible person and his or her spouse or same sex spouse and no other owner, one of the joint owners must qualify as an eligible person, but where title to the eligible property is held jointly by an eligible person and a person or persons who are not his or her spouse or same sex spouse, all of the joint owners must qualify as an eligible person;
- 3.05 Payment to the City for all taxes payable for all previous years and water and wastewater bill charges payable for the current year related to the eligible property, which is the subject of the rebate application, have been made in full.
- 3.06 The water consumption for the eligible property, which is the subject of the rebate application, must be
  - i. 175 cubic metres or less of water per calendar year for a qualifying low income Senior; or
  - ii. 175 cubic metres or less for a low-income disabled person with up to 2 permanent residents; or
  - iii. 300 cubic metres or less for a low-income disabled person with more than 2 permanent residents residing at the property and residents of the property who are not registered owners of the property are dependants of the property owner(s).
- 3.07 The eligible property, which is the subject of the rebate application, must be metered and the applicant must provide to the City an actual meter reading in or around December 31 or the last quarter of the year, and/or provide access to City staff to obtain an actual reading; or
- 3.08 If the eligible property is one that is on the flat-rate billing system, the applicant must have made a request to the City of Kawartha Lakes, Utility Billing Section for the installation of a water meter and made a reasonable effort to provide the City access to install the new meter, in which case, the water bill rebate shall be calculated to a maximum rebate that an eligible metered customer would be entitled to receive for a consumption of 175 cubic metres, for accounts paid on or before the due date for the year in which the rebate is being sought.

#### **Section 4.00: Administration and Effective Date**

- 4.01 Applications for the water bill rebate must be in writing on a form prepared by the City for this purpose and must be submitted to the City of Kawartha Lakes on or before September 30 of the year for which the water bill rebate is sought.

- 4.02 An application must include documentation in support thereof in a form satisfactory to the Manager of Revenue and Taxation, to establish that the applicant or, in the case of property held jointly in accordance with Section 3.04, the applicant's spouse, is an eligible person, that the eligible property with respect to which the application is made is eligible for such water bill rebate and to establish the amount of water bill rebate to which the eligible person is entitled.

### **Section 5.00: Credit to water bill account**

The following provisions shall apply to the water bill rebate program:

- 5.01 The rebate for eligible low-income seniors and low-income disabled persons shall be in the form of a credit applied to the eligible person's water bill for the eligible property which is the subject of the rebate application;
- 5.02 If all eligibility requirements are met, the credit shall be applied to the eligible person's first water bill of the following year;
- 5.03 If an eligible person sells their eligible property during the year, and provided that a final read was forwarded to the City prior to the change in ownership, a rebate will be credited to the final bill for the portion of the year the eligible property was owned by the eligible person and shall be issued based on the consumption used up to the change of ownership date calculated on a pro-rated basis; and
- 5.04 In any year, or eligible portion thereof, the water bill rebate or credit rate shall be calculated by multiplying the water per cubic metre rate by 20%, and such rates being based on 'paid on or before the due date', applicable for the year or portion thereof in which the rebate is being applied for.

### **Section 6.00: Administration and Effective Date**

- 6.01 **Administration of the By-law:** The Manager of Revenue and Taxation is responsible for the administration of this by-law.
- 6.02 **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 [redacted] day of [redacted], 2021.

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Andy Letham, Mayor

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Cathie Ritchie, City Clerk