

The Corporation of the City of Kawartha Lakes

By-Law 2017-

A By-law to Authorize Proceedings to the Assessment Review Board for the City of Kawartha Lakes

Recitals

1. Sections 40 and 40.1 of the Assessment Act, R.S.O. 1990,c.A.31, as amended, allows a municipality to appeal in writing to the Assessment Review Board, that it or another person was, in respect of real property, assessed too high or too low, was wrongly placed on or omitted from the assessment roll and/or was wrongly placed on or omitted from the assessment roll in respect of school support, the classification of the property is incorrect and/or for land, portions of which are in different classes the assessment attributable to each class is incorrect, or on such basis as the Minister may prescribe.
2. Section 227 of the Municipal Act, 2001 S.O. 2001, c.25, as amended, states that it is the role of the officers and employees of the municipality to carry out duties required under any Act and duties assigned by the municipality.
3. The Council of the Corporation of the City of Kawartha Lakes considers it desirable for the purposes of efficient management and service delivery to delegate to staff the authority relating to assessment and taxation appeals, to commence and file notices of appeal, to attend before the Assessment Review Board on behalf of the City, to execute settlement agreements or to withdraw any appeal filed by the City.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2017- .

Section 1.00: Definitions and Interpretation

1.01 Definitions: In this by-law,

“Assessment Review Clerk” means the person who holds that position, and in the event of organizational changes, another person designated by Council.

“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;

“Director of Corporate Services” 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.

“Revenue and Procurement Manager” 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.

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: Assessment and Taxation Appeals

- 2.01 **Delegation:** The Director of Corporate Services and/or the Revenue and Procurement Manager in representing the interests of the City of Kawartha Lakes, is hereby delegated the authority to administer, participate in any associated legal proceedings and bind the City of Kawartha Lakes, with respect to property assessment matters, under Sections 40 and/or 40.1 of the Assessment Act, R.S.O. 1990, c.A.31, as amended and any property taxation appeal matters under the Municipal Act, 2001, S.O. 2001, c.25, as amended.
- 2.02 **Participation:** The Director of Corporate Services, the Revenue and Procurement Manager and/or the Assessment Review Clerk, in representing the interests of the City of Kawartha Lakes, are hereby delegated the authority to participate in any associated legal proceedings of the City of Kawartha Lakes, with respect to property assessment under Sections 40 and/or 40.1 of the Assessment Act, R.S.O. 1990, c.A.31, as amended and any property taxation appeal matters under the Municipal Act, 2001, S.O.2001, c.25, as amended.
- 2.03 **Referral:** The Director of Corporate Services and/or the Revenue and Procurement Manager or their delegate may refer any matter referred to in this By-law to Council for consideration.

Section 3.00: Administration and Effective Date

- 3.01 **Administration of the By-law:** The Director of Corporate Services 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 27th day of June, 2017.

Andy Letham, Mayor

Judy Currins, City Clerk