

The Corporation of the City of Kawartha Lakes

By-Law 2017-

A By-law to Authorize the Assessment Review Board to Exercise Certain Functions of Council Pursuant to the Municipal Act, 2001 in the City of Kawartha Lakes

Recitals

1. Subsection 357 (1), clause (d.1) of the Municipal Act, 2001, S.O. 2001, c. 25 as amended, authorizes applications to be made by a person to the Council of a municipality for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made where such person is unable to pay taxes because of sickness or extreme poverty.
2. Subsection 357 (11) of the Municipal Act, 2001, S.O. 2001, c. 25 as amended, authorizes the Council of a municipality to pass a by-law to delegate the powers and functions of the council under subsections (1) and (5) to the Assessment Review Board.

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 Board” means the body established under the Assessment Review Board Act to hear appeals about property assessments and classification, and Municipal Act appeals.

“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: Applications for Tax Relief Pursuant Section 357(1)(d.1) of the Municipal Act, 2001, S.O. 2001, c.25

- 2.01 **Delegation of Authority:** The Council of the City of Kawartha Lakes delegates its authority to the Assessment Review Board with respect to all applications under subsection 357(1) (d.1) of the Municipal Act, 2001, S.O. 2001, c. 25 as amended, for the cancellation, reduction, or refund of taxes levied in the year in respect of which the application is made by any persons who are unable to pay taxes because of sickness or extreme poverty.
- 2.02 **Applications:** Revenue and Procurement Manager will forward a copy of every application received by the municipality to the Assessment Review Board.
- 2.03 **Decisions:** The decision of the Assessment Review Board is final.

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