

The Corporation of the City of Kawartha Lakes

By-Law 2023-

A By-law to Levy Interim Taxes for 2024 in the City of Kawartha Lakes

Recitals

1. Subsection 317 (1) of the Municipal Act, 2001, S.O. 2001, c. 25, provides that the Council may, prior to the adoption of the estimates for the year under Section 290, pass a by-law levying amounts on the assessment of property in the municipality rateable for the municipality's purposes.
2. Subsection 317 (2) provides that the by-law may be passed in November or December of the previous year if it provides that it does not come into force until a specified day in the following year.
3. Subsection 317 (3) provides that the amount levied on a property shall not exceed the prescribed percentage, or fifty per cent (50%) if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
4. Paragraph 317(3) 3 provides that if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year.
5. Council requires a by-law for the interim tax levy for 2024, for the issuance of interim tax bills in January.

Accordingly, the Council of The Corporation of the City of Kawartha Lakes enacts this By-law 2023-__.

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 who holds that position and his or her delegate(s) or, in the event of organizational

changes, another employee appointed by Council to carry out these responsibilities;

1.02 Interpretation Rules:

(a) 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: Levy

2.01 Percentage: The amount to be levied on each rateable property within the City of Kawartha Lakes shall be fifty per cent (50%) of the annualized amount of taxes for municipal and school purposes in 2023.

2.02 Due Dates: Taxes levied under this By-law are payable in two installments. The first installment shall be payable on February 28, 2024, and the second installment shall be payable on April 29, 2024.

2.03 Notices: The Manager of Revenue and Taxation or delegate, 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 the Municipal Property Assessment Corporation.

Section 3.00: Payments

3.01 Payments: All taxes payable pursuant to this By-law are 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 City Hall, at 26 Francis Street, Lindsay;

(b) at any City office or service center;

(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 Article 2.00 of this By-law, taxes may be paid into any Chartered Bank of Canada, Trust Company, Province of Ontario Savings Office, Credit Union or Caisse

Populaire Incorporated subject to The Credit Unions and
Caisses Populaires Act, to the credit of the City.

- 3.02 **Partial Payment:** The Manager of Revenue and Taxation or delegate, 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. Acceptance of any payment shall not affect the collection of any percentage charge imposed and collectable under any applicable legislation, common law or City by-law in respect of non-payment of any taxes or any class of taxes or of any installment of taxes.

Section 4.00: Administration and Effective Date

- 4.01 **Administration of the By-law:** The Manager of Revenue and Taxation or delegate, is responsible for the administration of this by-law.
- 4.02 **Effective Date:** This By-law shall come into force on January 1, 2024.

By-law read a first, second and third time, and finally passed, this 12th day of December, 2023.

Doug Elmslie, Mayor

Cathie Ritchie, City Clerk