

The Corporation of the City of Kawartha Lakes

By-Law 2026-XXX

A By-Law to Establish 2026 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 2026-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;

“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 2026 shall be as follows:

Property Class	Tax Ratio
Residential and Farm	1.000000
New Multi Residential	1.000000
Residential FAD 1	0.750000
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
Aggregate Extraction	1.095613
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 and shopping centres; and
- b) the industrial property class includes large industrial properties.

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 passed.

By-law read a first, second and third time, and finally passed, this 21st day of April, 2026.

Doug Elmslie, Mayor

Cathie Ritchie, City Clerk