

The Corporation of the City of Kawartha Lakes

By-Law 2026-XXX

A By-Law to Set Tax Rate Reductions for the Prescribed Subclasses in the City of Kawartha Lakes for the Year 2026

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 2026-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 zero (0%) percent

2.02 **Industrial:** The tax rate reduction for the vacant land and excess land subclasses in the Industrial Property Class is zero (0%) 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 twenty-five (25%) 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 21st day of April, 2026.

Doug Elmslie, Mayor

Cathie Ritchie, City Clerk