

# The Corporation of the City of Kenora

## By-law Number 116 - 2022

### A By-law to Phase Out and End the City's Vacancy Tax Rebate Program

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Whereas subsection 364(1) of the *Municipal Act, 2001*, as amended (hereinafter referred to as the "*Municipal Act*") set out a requirement that every local municipality have a program to provide tax rebates to owners of property that has vacant portions if that property is in any of the commercial classes or industrial classes prescribed in section 308 (1) or in a class prescribed under clause 364 (12) (a.0.1); and

Whereas pursuant to subsection 364(1) of the *Municipal Act*, The Corporation of the City of Kenora (the "City") created such a program; and

Whereas subsection 364(1.1) of the *Municipal Act* was enacted in 2020 and provides that a local municipality is no longer required to have such a vacancy rebate program if it passes a by-law providing that subsection 364(1) of the *Municipal Act* does not apply in the municipality; and

Whereas the Council of the City of Kenora deems it appropriate to reduce the vacancy tax rebate that is provided for under the City's present vacancy rebate program by 50% for the taxation year 2021 and, pursuant to section 364 (1.1) of the *Municipal Act*, to, for the 2022 taxation year and subsequent taxation years, end the vacancy tax rebate program altogether;

Now Therefore the Council of the City of Kenora enacts as follows:

1. Vacancy rebates for eligible properties for the 2021 taxation year are reduced to 50% of the vacancy rebate that is provided for such eligible properties under the City's present vacancy rebate program.
2. Commencing with the 2022 taxation year, subsection 364(1) of the *Municipal Act* does not apply in the City.
3. The vacancy rebate program is ended entirely for the 2022 taxation year and subsequent taxation years.
4. Any by-law, resolution or policy of the City that is inconsistent with the contents of this By-law is hereby repealed.
5. This by-law shall come into force on the date of its passing.

**By-law read a First and Second Time this 9<sup>th</sup> day of August, 2022**

**By-law read a Third and Final Time this 9<sup>th</sup> day of August, 2022**

**The Corporation of the City of Kenora:-**

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**Daniel Reynard, Mayor**

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**Heather Pihulak, City Clerk**