

# The Corporation of the City of Kenora

## By-law Number 52 - 2023

### **A By-law to Adopt Amended Estimates for All Sums Required for the Year To Establish Rates to be Levied for Same and to Provide for Penalty and Interest in Default of payment thereof for 2023**

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**Whereas** the Council of the Corporation of the City of Kenora (hereinafter referred to as "The Corporation") shall in each year prepare and adopt estimates of the sums it requires during the year for municipal purposes pursuant to Section 290 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended (hereinafter referred to as the "Municipal Act"); and

**Whereas** the Council of the Corporation shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate on the assessment of each property class pursuant to Section 312(2) of the Municipal Act; and

**Whereas** all property assessment rolls on which the 2023 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A.31, as amended (hereinafter referred to as the "Assessment Act") subject to appeals at present before the Assessment Review Board, the Ontario Municipal Board and the District Court; and

**Whereas** the property classes and subclasses as set out in By-Law 50-2001 as defined in the Assessment Act have been determined on the basis of the aforementioned property assessment rolls; and

**Whereas** the Council of The Corporation shall establish tax rates in the same proportion to tax ratios pursuant to Section 307(2) of the Municipal Act; and

**Whereas** the tax ratios and the tax rate reductions for prescribed property subclasses on the aforementioned property for the 2023 taxation year have been set out in By-law 51-2023 of The Corporation; and

**Whereas** the tax rates on the aforementioned property classes and property sub-classes have been calculated pursuant to the provisions of the Municipal Act, and the manner set out herein to the best capabilities of the Corporation with the assistance of the provincial Online Property Tax Analysis (OPTA) system; and

**Whereas** The Corporation may, via By-law, adjust the prior year's assessment totals for a class within the context of calculating of the current year's tax rates and/or preparing the regulated content of final tax bills so as to account for certain corrections and adjustments made under the *Assessment Act* for the prior year; and

**Whereas** the intent of this By-law is to maximize the corresponding general purpose levy within the existing legislation and regulations for the existing property tax system in Ontario, with the exclusion of any incremental adjustments to rates within the broad industrial property class;

**Now Therefore Be It Resolved That** the Council of the Corporation of the City of Kenora hereby enacts as follows:-

1. That The Corporation adopt the sum of \$30,079,237 as the estimate of the funds required during the year 2023 for general purposes of the Corporation, net of anticipated assessment related reductions and vacancy rebates, to be levied as follows:

Municipal Property Taxes	\$29,008,158
Payments in Lieu	1,003,758
Payments in Lieu – Heads & Beds	26,325
Electrical Corridors	17,956
Railway Rights of Way	23,040
<b>Total Estimated Required Funds</b>	<b>\$30,079,237</b>

2. That for the year 2023 the City of Kenora shall levy on the aforementioned property classes and subclasses in the City of Kenora the rates of taxation for general purposes as set out in Schedule "A" attached hereto and which forms part hereof;
3. That for the 2023 taxation year, the Corporation has opted to apply the adjustment provisions set out under subsections (7) to (9) of Ontario Regulation 73/03 for the purposes of calculating the tax rates set out in Schedule "A";
4. That for the 2023 taxation year, the Corporation has opted to apply the adjustment provisions set out under subsections (7) to (9) of Ontario Regulation 75/01 for the purposes of calculating certain regulated tax bill content;
5. The payment of all taxes authorized by this By-law for the General Purpose Tax Levy and of all local improvement rates and other assessments and rates shall be made into the Office of the Collector of Taxes on or before the date as set by the Treasurer within the legislated guidelines for collection of those specific taxes;
6. a) A penalty shall be imposed for non-payment of current taxes on the basis of a percentage charge of one and one-quarter percent (1¼%) on the first day of each calendar month in which default continues, but not after the end of the year in which taxes are levied.  
  
b) Interest shall be imposed for non-payment of prior years' taxes on the basis of a percentage charge of one and one-quarter percent (1¼%) on the first day of each calendar month in which default continues.
7. Provided that nothing in this By-law shall affect or diminish the right of the Collector in any cases where it is considered necessary or expedient after demands have been made and in all cases where the Collector has the right by Statute so to do, to proceed at any time for the collection of taxes by distress or sale under the provisions of the Assessment Act or any other Statute or law relative to collection of taxes assessment and rates respecting the Collectors and their duties.
8. Where any date herein mentioned falls on a Saturday, Sunday or Legal Holiday the said date shall, for the purpose of this By-law, be construed to mean the business day next following that said day.

9. As soon as the Collector's Roll for this year has been prepared by the Clerk, it shall be the duty of the Tax Collector to give Public Notice, in a newspaper in the City of Kenora once a week for two weeks, of the provisions of this By-law.

10. This By-law shall become law and take effect on the final passing thereof.

**By-law read a First and Second Time this 17<sup>th</sup> day of May, 2023**

**By-law read a Third and Final Time this 17<sup>th</sup> day of May, 2023**

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

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**Andrew Poirier, Mayor**

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**Heather Pihulak, City Clerk**