

The Corporation of the City of Kenora

By-Law Number 71 – 2026

A Bylaw to Adopt Estimates of all Sums Required and to Levy and Collect Property Taxes for the 2026 Taxation Year

Whereas the Municipal Act, 2001, S.O. 2001 c.25, as amended (hereinafter referred to as the "*Municipal Act*") and regulations made under that Act require that the Council of a local municipality shall after the adoption of the estimates for the year, pass a bylaw to levy a separate tax rate on the assessment in each property class; and

Whereas the Council of the Corporation of the City of Kenora (hereinafter referred to as "*The Corporation*") has prepared and adopted estimates of all sums required to be raised for its own purposes, including that to be raised from all rateable assessment pursuant to Section 290 of the *Municipal Act*; and

Whereas all property assessment rolls on which the 2026 taxes are to be levied have been returned and revised pursuant to the provisions of the Assessment Act, R.S.O. 1990, c. A31, as amended (hereinafter referred to as the "Assessment Act"); and

Whereas Property Classes and Property Subclasses have been prescribed pursuant to Section 7 and 8 of the Assessment Act; and

Whereas the Council of the Corporation is required to establish tax ratios pursuant to Section 308 of the Municipal Act for each prescribed Property Class; and

Whereas the Council of the Corporation is required to establish the treatment of each Property Subclass pursuant to Section 313 of the Municipal Act; and

Whereas Section 312 of the Municipal Act provides for the establishment of tax rates to be levied for local municipal purposes; and

Whereas Section 315 of the Municipal Act and regulations made in accordance with that section provide for the levying of taxes on certain railway and power utility lands; and

Whereas Section 323 of the Municipal Act and regulations made in accordance with that section provide for the levying of taxes on certain institutions; and

Whereas the taxes for School purposes shall be levied, collected, and administered by the City in accordance with the Education Act, R.S.O. 1990, c.E.2, Ontario Regulation 400/98: Tax Matters made and most recently revised under that Act; and

Whereas X of the *Municipal Act* provides for the issuance of tax bills and the collection and administration of tax amounts; and

Now Therefore, for the taxation year 2026 the Council of the Corporation of the City of Kenora enacts as follows:

1. That The Corporation adopt the sum of \$35,416,877 as the estimate of funds required during the year 2026 broken down as follows:
 - a. The amount to be raised on all property rateable for local municipal purposes being \$35,176,342, inclusive of payments in lieu of tax;
 - b. The amount to be raised on property rateable for school purposes, eligible to be retained by the Corporation being \$148,726;

- c. The amount to be raise on certain institutions (Heads and Beds) being \$28,800;
 - d. The amount to be raised on certain electricity corridors being \$39,969; and
 - e. The amount to be raised on railway rights of way being \$23,040.
2. That the tax ratios for each property class are as follows:
 - a. the residential property class: 1.000000;
 - b. the multi-residential property class: 1.551067;
 - c. the new multi-residential property class: 1.100000;
 - d. the residual commercial property class is 1.961510;
 - e. the shopping centre property class is 2.786798;
 - f. the office building property class is: 2.457101
 - g. the vacant land / parking lot class is: 1.671370
 - h. the industrial property class is 2.224250;
 - i. the large industrial property class is 2.863050;
 - j. the aggregate extraction property class is: 1.809886
 - k. the pipelines property class is 1.546957;
 - l. the farm property class is 0.250000; and
 - m. the managed forests property class is 0.250000.
3. That, in accordance with Subsection 313(1.3) of the Municipal Act, no tax rate reductions shall be applied to properties in the Vacant or Excess land Subclasses prescribed under paragraphs 2 or 3 of Subsection 8(1) of the Assessment Act;
 4. That the Corporation shall levy on rateable property the Tax Rates set out in Schedule "A" attached hereto and forming part of this by-law in accordance with the following:
 - a. General municipal tax rates shall be levied on all property rateable for Municipal purposes, and
 - b. Provincial education tax rates shall be levied on all property rateable for school purposes.
 5. That the final tax levy to be billed under this by-law shall be reduced by the amount raised by the interim tax levy.
 6. The final levy to be billed and imposed under this by-law shall be due on the following date:
 - a. 50% on July 23, 2026
 7. Despite section 8 of this by-law and pursuant to subsection 342(1) of the Municipal Act, which allows for alternative instalment due dates, the final tax levy and any special levies, other than those levied by interim levy, shall be as follows for those taxpayers who have opted into a preauthorized plan, and who remain in good standing:
 - a. Equal monthly instalments due on the 15th of the month, September through July; or
 - b. Semi-Annual instalments on the interim billing and final billing due dates.

8. That in accordance with Section 345 of the Municipal Act, penalty and interest shall be imposed against amounts that become due and remain unpaid as follows:
 - a. For any instalment that comes due, a penalty of one and one-quarter percent (1.25%) of the amount in default on the first day of default being the day immediately after the due date; and
 - b. Any and all taxes and instalments that remain unpaid after the first day of default shall be subject to interest for non-payment which will be calculated at a rate of one and one-quarter per cent (1.25%), per month and imposed on the first day of each calendar month subsequent to the date of default.
9. The Treasurer is hereby authorized to mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom such notice is required to be given.
10. All moneys raised, levied or collected under the authority of this bylaw shall be paid into the hands of the Treasurer of the Corporation of the City of Kenora, to be applied and paid to such persons and in such manner as the laws of Ontario and the Bylaws or Resolutions of the Council direct.
11. This bylaw shall come into force and effect upon the date of the final reading thereof.

By-law read a First and Second Time this 19th day of May, 2026

By-law read a Third and Final Time this 19th day of May, 2026

The Corporation of the City of Kenora:-

Andrew Poirier, Mayor

Kelly Galbraith, Deputy Clerk

By signing this bylaw on May 19, 2026, Mayor Andrew Poirier will not exercise the power to veto this bylaw.