## THE CORPORATION OF THE CITY OF KENORA

## BY-LAW NUMBER 41-2000

A BY-LAW TO ALLOW FOR THE PURPOSE OF LEVYING AN INTERIM BILLING ON CAPPED PROPERTY CLASSES BEFORE THE ADOPTION OF THE ESTIMATES FOR 2000

WHEREAS Section 370 of the Municipal Act, R.S.O. 1990, c. M.45, as amended by Bills 106, 149, 160, 164, 16 and 79 and Regulations thereto, (hereinafter referred to as the "Municipal Act"), authorizes Council, for 2000 and subsequent years, before the adoption of estimates for the year, to pass a By-law levying a separate tax rate on the assessment in each property class in the local municipality rateable for local municipality purposes;

**AND WHEREAS** Council has the authority to levy an interim billing on non-capped property classes prior to the interim billing on capped property classes for 2000;

AND WHEREAS Council has authority to perform an interim levy under Section 447.30 of the Municipal Act as it applies to Division B under Section 447.54 of the Municipal Act;

**AND WHEREAS** the interim levy shall not exceed 50% of the final 1999 taxes on properties which are in a property class to which Division B of Part XXII.1 of the <u>Municipal Act</u> applies;

**NOW THEREFORE** the Council of the Corporation of the City of Kenora hereby **ENACTS AS FOLLOWS**:

- 1. **THAT** before the adoption of the estimates for 2000, pursuant to 447.30 of the Municipal Act as it applies under Section 447.54 of the Municipal Act, interim taxes for 2000 are hereby levied in accordance with this By-law on property in the following classes:
  - a) the multi-residential property class;
  - b) the commercial property class, subdivided by:
    - i) the occupied commercial property subclass;
    - ii) the vacant land, vacant units and excess land commercial subclass;
  - c) the shopping centre property class, subdivided by:
    - i) the occupied shopping centre property subclass;
    - ii) the vacant land, vacant units and excess land shopping centre subclass;
  - d) the office building property class, subdivided by:
    - i) the occupied office building property subclass;
    - ii) the vacant land, vacant units and excess land office building subclass;
  - e) the parking/vacant land property class;
  - f) the industrial property class, subdivided by:
    - i) the occupied industrial property subclass;
    - ii) the vacant land, vacant units and excess land industrial subclass;
  - g) the large industrial property class, subdivided by:
    - i) the occupied large industrial property subclass;
    - iii) the vacant land, vacant units and excess land large industrial subclass;

- 2. **THAT** the interim levy shall not exceed 50% of the final 1999 taxes on properties which are in a property class to which Division B of Part XXII.1 of the <u>Municipal Act</u> applies;
- 3. **THAT** the dates for payment of taxes under this By-law shall be set by the Treasurer within the legislated guidelines;
- 4. **THAT** a percentage charge of one and one-quarter percent (1 1/4%) shall be imposed and shall be added to every tax instalment or part thereof remaining unpaid on the first day of each calendar month in which default continues up to and including December of each year;
- 5. THAT it shall be the duty of the Tax Collector immediately after the date named in Section 2 to collect at once by distress or otherwise under the provisions of the statutes in that behalf all such tax instalments or parts thereof as shall not have been paid on or before the respective dates provided aforesaid, together with the said percentage charges as they are incurred;
- 6. THAT the Tax Collector, not later than twenty-one (21) days prior to the date that the first instalment is due, shall mail or cause to be mailed to the address of the residence or place of business of each person, a notice setting out the tax payments required to be made pursuant to this by-law, the respective dates by which they are to be paid to avoid penalty and the particulars of the penalties imposed by this By-law for late payment;
- 7. **THAT** taxes shall be paid to The Corporation of the City of Kenora and shall be paid to the Tax Collector at City Hall;
- 8. **THAT** By-laws 50-99, 99-040, and L-22/99 for the former Towns of Kenora, Keewatin and Jaffray-Melick respectively, are hereby repealed.
- 9. **THIS** By-law shall become law and take effect on the final passing thereof.

BY-LAW READ A FIRST & SECOND TIME THIS 28<sup>TH</sup> DAY OF FEBRUARY, 2000 BY-LAW READ A THIRD & FINAL TIME THIS 28<sup>TH</sup> DAY OF FEBRUARY, 2000

THE CORPORATION OF THE CITY OF KENORA:-

CLERK