

THE CORPORATION OF THE CITY OF KENORA

BY-LAW NUMBER 96-2000

**A BY-LAW FURTHER TO BY-LAW NUMBER 68-2000 TO SET TAX RATIOS  
AND TO SET TAX RATE REDUCTIONS FOR PRESCRIBED PROPERTY  
SUBCLASSES FOR MUNICIPAL PURPOSES FOR THE YEAR 2000**

**WHEREAS** it is necessary for the Council of the Corporation of the City of Kenora, pursuant to Section 363(4) of the Municipal Act, R.S.O. 1990, c. M.45, as amended by Bills 106, 149, 160, 164 and 16 (hereinafter referred to as the "Municipal Act"), to establish the tax ratios for 1999;

**AND WHEREAS** the tax ratios determine the relative amount of taxation to be borne by each property class;

**AND WHEREAS** the property classes have been prescribed by the Minister of Finance pursuant to Section 7 of the Assessment Act, R.S.O. 1990, c. A.31, as amended by Bill 106 and Regulations thereto (hereinafter referred to as the "Assessment Act");

**AND WHEREAS** it is necessary for the Council of the Corporation of the City of Kenora, pursuant to Section 368.1 of the Municipal Act, to establish tax reductions for prescribed property subclasses for 2000;

**AND WHEREAS** the property subclasses for which tax rate reductions are to be established are in accordance with Section 8 of the Assessment Act;

**AND WHEREAS** the tax rate reductions reduce the tax rates that would otherwise be levied for municipal purposes;

**AND WHEREAS** the City of Kenora had not received final tax ratios for the purposes of passing those ratios upon the passing of By-Law #68-2000;

**AND WHEREAS** By-Law #68-2000 stipulated that final transition ratios shall be formally passed by By-law upon receipt and approval of same;

**AND WHEREAS** the City has since received the prescribed transition ratios and has confirmed calculations of same;

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

1. **THAT** for the taxation year 2000, the tax ratio for property in:
  - a) the residential/farm property class is 1.000000;
  - b) the multi-residential property class is 1.717273;
  - c) the commercial property class is 1.992814;
  - d) the shopping centre property class is 2.831195;
  - e) the office building property class is 2.408206;

- f) the parking/vacant land property class is 1.648481;
- g) the industrial property class is 3.472726;
- h) the large industrial property class is 4.516950;
- i) the pipelines property class is 1.271225;
- j) the farmlands property class is 0.250000;
- k) the managed forests property class is 0.250000.

2. **THAT** for the taxation year 2000, the tax reduction for:

- a) the vacant land, vacant units and excess land subclasses in the commercial property class is 30%;
- b) the vacant land, vacant units and excess land subclasses in the shopping centre property class is 30%;
- c) the vacant land, vacant units and excess land subclasses in the office building property class is 30%;
- d) the vacant land, vacant units and excess land subclasses in the industrial property class is 35%;
- e) the vacant land, vacant units and excess land subclasses in the large industrial property class is 35%;

3. **THAT** the provisions of this By-Law be subject to review and reconsideration on or before March 15, 2001 for the 2001 taxation year.

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

**BY-LAW READ A FIRST & SECOND TIME THIS 29th DAY OF JUNE, 2000.  
BY-LAW READ A THIRD & FINAL TIME THIS 29th DAY OF JUNE, 2000.**

**THE CORPORATION OF THE CITY OF KENORA:-**

per: David E. Field MAYOR

per: Paulette Gouda CLERK