

THE CORPORATION OF THE CITY OF KENORA

BY-LAW NUMBER 23-2001

A BY-LAW TO ALLOW FOR THE PURPOSE OF LEVYING AN INTERIM BILLING ON THE MULTI-RESIDENTIAL, COMMERCIAL AND INDUSTRIAL PROPERTY CLASSES BEFORE THE ADOPTION OF THE ESTIMATES

WHEREAS Section 370 of the Municipal Act, R.S.O. 1990, c. M.45, as amended by Bills 106, 149, 160, 164, 16, 79 and 140 and Regulations thereto, (hereinafter referred to as the "Municipal Act"), authorizes Council, in any year, 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 residential, farm, pipeline, and managed forest properties prior to the interim billing on properties protected under Bill 140;

AND WHEREAS Council has authority to perform an interim levy under Section 447.30 of the Municipal Act;

AND WHEREAS the interim levy shall not exceed 50% of the previous year's tax levy on properties;

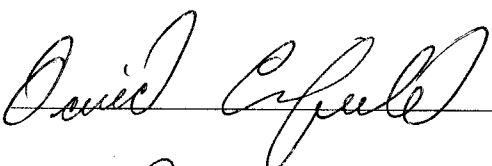
NOW THEREFORE the Council of the Corporation of the City of Kenora hereby **ENACTS AS FOLLOWS**:

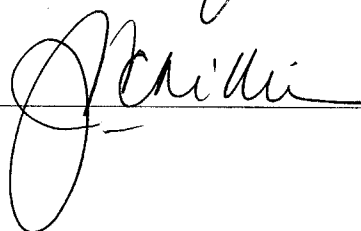
1. **THAT** before the adoption of the estimates in any year, pursuant to 447.30 of the Municipal Act as it applies under Section 447.54 of the Municipal Act, interim taxes are hereby levied in accordance with this By-law on property in the following classes:
 - a) the multi-residential property class;
 - 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;

- h) any other classes subsequently created by legislation of the Ontario Government that fall under the protection of Bill 140;
2. **THAT** before the adoption of the estimates in any year, there shall be levied by taxation in the City of Kenora for general purposes, upon all taxable assessment in the multi-residential, commercial, and industrial classes according to the last revised Assessment Roll for the City of Kenora, a rate not to exceed 50% of the previous year's tax rate for that property class for each "neighbourhood" (i.e. Kenora, Keewatin, Jaffray-Melick);
 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 ¼%) 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-law 41-2000 is 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 26TH DAY OF FEBRUARY, 2001
BY-LAW READ A THIRD & FINAL TIME THIS 26TH DAY OF FEBRUARY, 2001

THE CORPORATION OF THE CITY OF KENORA:-

per:  MAYOR

per:  CLERK