

THE CORPORATION OF THE CITY OF KENORA

BY-LAW NUMBER 44 – 2002

A BY-LAW TO ADOPT THE 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 2002

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 367 of the Municipal Act, R.S.O. 1990, c. M.45, as amended by Bills 106, 149, 160, 164, 16 and 140 (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 368 of the Municipal Act;

AND WHEREAS all property assessment rolls on which the 2002 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 by Bill 106 and Regulations thereto (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 Sections 362 and 363 of the Municipal Act;

AND WHEREAS the tax ratios and the tax rate reductions for prescribed property subclasses on the aforementioned property for the 2002 taxation year have been set out in By-law 43-2002 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, the Restructuring Order as signed by the Minister and the manner set out herein to the best capabilities of the Corporation without the assistance of the OPTA system;

AND WHEREAS the Corporation shall pass its general purpose tax rates prior to April 30 of the taxation year to which those rates apply;

AND WHEREAS the Provincial Online Property Tax Analysis (OPTA) system is not yet available to assist the Corporation in determining final tax ratios and rates for 2002 in sufficient time to enable the Corporation to use the OPTA system for the purpose of calculating a final tax rate and ratio for 2002;

AND WHEREAS the intent of this By-law is to pass on a 2% increase on the residential general purpose tax rate for the Kenora Ward properties, and to maximize the corresponding general purpose levy within the existing legislation and regulations for the existing property tax system in Ontario;

NOW THEREFORE the Council of The Corporation of the City of Kenora hereby enacts as follows:-

1. **THAT** The Corporation adopt the sum of \$12,871,871 as the gross estimate of the funds required during the year 2002 for general purposes of the Corporation, to be levied as follows:

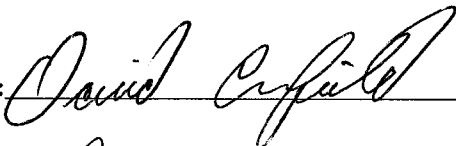
Municipal Property Taxes	\$11,923,210
Payments in Lieu	900,672
Payments in Lieu – Heads & Beds	24,300
Electrical Corridors	17,098
Railway Rights of Way	<u>6,591</u>
	<u>\$12,871,871</u>

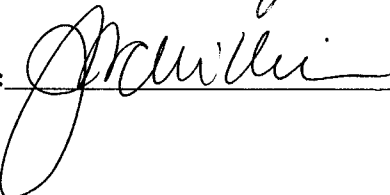
2. **THAT** for the year 2002 the City of Kenora shall levy on the aforementioned property classes and subclasses in the Neighbourhood of Kenora the rates of taxation for general purposes as set out in Schedule "A" attached hereto and which forms part hereof;
3. **THAT** for the year 2002 the City of Kenora shall levy on the aforementioned property classes and subclasses in the Neighbourhood of Keewatin the rates of taxation for general purposes as set out in Schedule "A" attached hereto and which forms part hereof;

4. **THAT** for the year 2001 the City of Kenora shall levy on the aforementioned property classes and subclasses in the Neighbourhood of Jaffray Melick the rates of taxation for general purposes as set out in Schedule "A" attached hereto and which forms part hereof;
5. a) The payment of all taxes on non-capped properties (representing all properties not included under Section 5. b) 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;
- b) The payment of all taxes on capped properties (namely commercial, industrial and multi-residential properties, and all subclasses thereof) 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. Upon availability of the Provincial OPTA system, the Corporation shall calculate final tax rates as allowed under the existing property tax legislation and regulations in conjunction with the intent of this By-law, and shall amend this By-law to reflect the actual final rates as allowed if required.
11. This By-law shall become law and take effect on the final passing thereof.

**A BY-LAW READ A FIRST & SECOND TIME THIS 22nd DAY OF APRIL, 2002.
A BY-LAW READ A THIRD & FINAL TIME THIS 22nd DAY OF APRIL, 2002.**

THE CORPORATION OF THE CITY OF KENORA:-

per:  MAYOR

per:  CLERK

**CITY OF KENORA
TAX RATES - KENORA NEIGHBOURHOOD
2002**

SCHEDULE "A" TO BY-LAW NUMBER 44-2002

	Municipal
Residential	0.01076507
Multi-Residential	0.01848685
Commercial Occupied	0.02088639
Vacant	0.01462047
Office Building Occupied	0.02523978
Vacant	0.01766784
Shopping Centre Occupied	0.02967283
Vacant	0.02077099
Parking Lot / Vacant Land	0.01727794
Industrial Occupied	0.03204466
Vacant	0.02082903
Large Industrial Occupied	0.04016006
Vacant	0.02610404
Pipeline	0.01368456
Farmlands	0.00269127
Managed Forest	0.00269127
Electrical Corridors - Ontario Hydro	n/a
Railway Right of Ways - CPR	161.68

**CITY OF KENORA
TAX RATES - KEEWATIN NEIGHBOURHOOD
2002**

SCHEDULE "A" TO BY-LAW NUMBER 44-2002

	Municipal
Residential	0.01007611
Multi-Residential	0.01616716
Commercial Occupied	0.01915572
Vacant	0.01340902
Office Building Occupied	0.02206790
Vacant	0.01544756
Shopping Centre Occupied	0.02503339
Vacant	0.01752340
Parking Lot / Vacant Land	0.01518693
Industrial Occupied	0.02520681
Vacant	0.01638443
Large Industrial Occupied	0.03086861
Vacant	0.02006459
Pipeline	0.01392175
Farmlands	0.00251904
Managed Forest	0.00251904
Electrical Corridors - Ontario Hydro	122.15
Railway Right of Ways - CPR	31.47

**CITY OF KENORA
TAX RATES - JAFFRAY MELICK NEIGHBOURHOOD
2002**

SCHEDULE "A" TO BY-LAW NUMBER 44-2002

	Municipal
Residential	0.00938493
Multi-Residential	0.01514522
Commercial Occupied	0.01861156
Vacant	0.01302809
Office Building Occupied	0.02152375
Vacant	0.01506662
Shopping Centre Occupied	0.02448924
Vacant	0.01714247
Parking Lot / Vacant Land	0.01480600
Industrial Occupied	0.02359152
Vacant	0.01533449
Large Industrial Occupied	0.02925332
Vacant	0.01901466
Pipeline	0.01282797
Farmlands	0.00234624
Managed Forest	0.00234624
Electrical Corridors - Ontario Hydro	122.15
Railway Right of Ways - CPR	31.47