

**THE CORPORATION OF THE CITY OF KENORA**

**BY-LAW NUMBER 51-2007**

**A BY-LAW TO ADOPT OPTIONAL TOOLS FOR THE PURPOSES OF  
ADMINISTERING LIMITS FOR CERTAIN PROPERTY CLASSES**

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**WHEREAS** the Corporation of the City of Kenora (hereinafter referred to as “The Municipality” may, in accordance with section 329.1 of the Municipal Act, 2001, S.O. 2001 c.25 as amended (hereinafter referred to as “The Act”) modify the provisions and limits set out in section 329 of The Act, with respect to the calculation of taxes for municipal and school purposes payable in respect of property in the commercial, industrial and multi-residential property class; and

**WHEREAS** the municipality must similarly modify the provisions and limits set out in section 332 of The Act with respect to the “tenant cap” calculations; and

**WHEREAS** this by-law shall only apply to properties in any of the Commercial, Industrial and Multi-Residential property classes to which Part IX of the *Act* applies; and

**WHEREAS** for the purposes of this by-law the commercial classes shall be deemed to be a single property class and the industrial classes shall be deemed to be a single property class; and

**WHEREAS** “uncapped taxes” means, the taxes for municipal and school purposes that would be levied for the taxation year but for the application of Part IX of The Act; and

**WHEREAS** the Council may pass a by-law to apply any one or any combination of the following options:

- a. Increase the annual cap from 5% of last year’s capped taxes up to a maximum of 10% of last year’s capped taxes; and/or
- b. Set an upper limit on annual increases at the greater of the amount calculated under (a) and up to 5% of the previous year’s annualized CVA tax; and/or
- c. Up to a maximum \$250 threshold may be set for increasing properties, decreasing properties or both; and

**WHEREAS** a by-law passed to adopt the provisions of subsection 329.1 paragraphs 1 and 2 of the Act provides that such provisions shall also apply to section 332 of *The Act* with respect to the “tenant cap” calculations; and

**WHEREAS** the Council has reviewed the provisions of Section 329.1 of the Act and hereby deems it necessary and appropriate to adopt optional tools for the purpose of administering limits for the Commercial, Industrial and Multi-Residential property classes;

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

1. Paragraphs 1 and 2 of Subsection 329.1 (1) of the Act shall apply to the Commercial, Industrial and Multi-Residential property classes for 2007 and thereafter.
2. In determining the amount of taxes for municipal and school purposes for the year under subsection 329 (1) and the amount of the tenant's cap under subsection 332 (5), the greater of the amounts determined under paragraphs a) and b) as set out below shall apply in determining the amount to be added under paragraph 2 of subsection 329 (1), and the increasing amount under paragraph 2 of subsection 332 (5),
  - a. The percentage set out in Subsection 329(1) paragraph 2 and in Subsection 332(5) paragraph 2 shall be ten per cent (10%), and
  - b. The amount of the taxes uncapped taxes for the previous year multiplied by five per cent (5%).
3. Paragraphs 3 of Subsection 329.1 (1) of the Act shall apply to the Commercial, Industrial and Multi-Residential property classes for 2007 and thereafter, and the amount of the taxes for municipal and school purposes for a property for a taxation year shall be the amount of the uncapped taxes for the property for the year if the amount of the uncapped taxes exceeds the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under section 329, as modified under section 329.1 of The Act and this by-law, by two-hundred and fifty dollars (\$250.00) or less.
4. Paragraphs 4 of Subsection 329.1 (1) of the Act shall apply to the Commercial, Industrial and Multi-Residential property classes for 2007 and thereafter, and the amount of the taxes for municipal and school purposes for a property for a taxation year shall be the amount of the uncapped taxes for the property for the year if the amount of the taxes for municipal and school purposes for the property for the taxation year as determined under section 329, as modified under section 329.1 of The Act and this by-law exceed the uncapped taxes, by two-hundred and fifty dollars (\$250.00) or less.
5. **THAT** by-law 42-2006 be hereby repealed.
6. **THAT** this by-law shall come into force and be in effect from and after the final passing thereof.

**By-law read a First and Second Time this 23<sup>rd</sup> day of April, 2007**  
**By-law read a Third and Final Time this 23<sup>rd</sup> day of April, 2007**

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

.....MAYOR  
**Len Compton**

.....CLERK  
**Joanne McMillin**