

**BY-LAW NO. 2014-0002**

**OF**

**THE CORPORATION OF THE COUNTY OF FRONTENAC**

Being a by-law to set tax ratios and tax rate reductions for prescribed property sub-classes for County of Frontenac purposes and Local Municipal purposes for the taxation year 2014.

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**WHEREAS** the County of Frontenac deems it expedient for the County, pursuant to Section 308 of the *Municipal Act, 2001, S.O. 2001, c.25, as amended, ("Municipal Act")* to establish the tax ratios for 2014 for the County of Frontenac and the Townships of Frontenac Islands, South Frontenac, Central Frontenac and North Frontenac; and,

**WHEREAS** the tax ratios establish 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, Chapter A.31* and amendments thereto ("*Assessment Act*"); and,

**WHEREAS** the County of Frontenac after consultation with the elected representatives of the four Townships, in order to achieve real property tax reform, deems it expedient to establish tax ratios that are within the "*range of fairness*" prescribed by the Minister of Finance under *Ontario Regulation 386/98* as amended by O. Reg. 212/05 for purposes of subsection (8) of Section 308 of the *Municipal Act*; and,

**WHEREAS** it is necessary for the County of Frontenac, pursuant to Section 362 of the *Municipal Act*, to establish tax reductions for prescribed subclasses for 2014 for County of Frontenac and Local Municipal purposes; and

**WHEREAS** the property subclasses for which tax 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;

**NOW THEREFORE**, the Council for the Corporation of the County of Frontenac enacts as follows:

1. THAT for the taxation year 2014, tax ratios for indicated property classes shall be as follows:

ASSESSMENT CLASS	TAX RATIO
Residential & Farm Residential	1.0000
Multi-Residential	1.0000
Commercial Occupied	1.0000
Industrial Occupied	1.0000
Pipeline	0.7000
Farmland	0.2500
Managed Forests	0.2500

2. THAT for the taxation year 2014, the tax reduction for indicated property classes shall be as follows:

SUBCLASSES	TAX RATE REDUCTION
Vacant Land, Vacant Units and Excess Land in the Commercial Property Class	30%
Vacant Land, Vacant Units and Excess Land Subclasses in the Industrial Property Class	35%
First Subclass of Farmland Awaiting Development for all Property Classes	65%
Second Subclass of Farmland Awaiting Development for all Property Classes	30%

3. THAT for the purposes of this by-law:
- a) the commercial property class shall include all commercial office property, shopping centre property and parking lot property;
  - b) the industrial property class shall include all large industrial property; and
  - c) the first subclass of farmland awaiting development and the second subclass of farmland awaiting development shall consist of land as defined in accordance with Regulations passed under the *Municipal Act*.


4. THAT this by-law shall come into force and take effect on the 1<sup>st</sup> day of January, 2014.

Read a first and second time this 15<sup>h</sup> day of January, 2014.

Read a third time and finally passed, signed and sealed this 15<sup>th</sup> day of January, 2014.

The Corporation of the County of Frontenac

  
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Bud Clayton, Warden

  
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Jannette Amini, Acting Clerk