



Authority: See Schedule " A to By-law
CM: April 27, 2005

Bill No. 106

CITY OF HAMILTON

By-law No. 05-106

**To Authorize a Tax Exemption for Space Leased
by the City of Hamilton for the Purposes of the
General Administration of the Municipality**

WHEREAS pursuant to subsection 110(6) of the Municipal Act, 2001, S.O. 2001 c. 25, as amended, the council of a municipality may exempt from taxation for municipal and school purposes land or a portion of it on which municipal capital facilities are or will be located;

AND WHEREAS pursuant to subsection 110(20) of the Municipal Act, 2001, S.O. 2001 c. 25, as amended, facilities used for the general administration of the municipality are eligible municipal capital facilities for the purpose of a tax exemption under subsection 110(6) of the Act;

AND WHEREAS the City of Hamilton has entered into, and does from time to time enter into, various lease agreements to lease office space, store and other commercial space ("facilities") within the City of Hamilton, which are used for the general administration of the municipality.

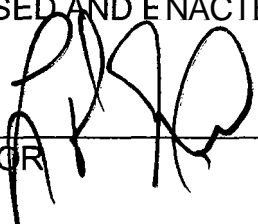
NOW THEREFORE, THE COUNCIL OF THE CITY OF HAMILTON (the "City") ENACTS AS FOLLOWS:

1. The facilities identified in Schedule " A attached hereto, which have been leased by the City of Hamilton for the purposes of the general administration of the City, shall be exempt from taxation for municipal and school purposes effective as at the date of passing of this by-law, and continuing thereafter until such time as the expiry or other termination of the lease agreement between the parties.
2. Any future facilities that are leased by the City of Hamilton for the purposes of the general administration of the City, shall be exempt from taxation for municipal and school purposes, effective as at the date of commencement of the lease agreement between the City and the landlord and continuing thereafter until such time as the lease agreement has expired or has been terminated, provided that a lease agreement has been entered into between the City and the landlord and the lease agreement is in a form satisfactory to the City Solicitor.

3. Despite the Development Charges Act, 1997, this By-law may provide for a full or partial exemption for the facilities from the payment of development charges imposed by the City under that Act.
4. This tax exemption shall not apply to any portion of the premises that is not entirely occupied or intended for use for a service or function that may be provided by the City.
5. Forthwith after the enactment of this By-law, the Clerk shall give written notice of the contents of this By-law, pursuant to section 110(8) of the Municipal Act, 2001, S.O. 2001 c.25, as amended, to,
 - (a) the assessment Corporation;
 - (b) the clerk of any other municipality that would, but for the by-law, have had authority to levy rates on the assessment for the land exempted by the by-law; and
 - (c) the secretary of any school board if the area of jurisdiction of the board includes the land exempted by the by-law.
6. This By-law shall not be considered to be a tax exemption in respect of a special levy under sections 311 or 312 of the Municipal Act, 2001, S.O. 2001 c. 25, as amended, for sewer and water.
7. Pursuant to subsection 110(17) of the Municipal Act, 2001, S.O. 2001 c. 25, as amended, section 357 of the Municipal Act, 2001, applies with necessary modifications to allow for a cancellation, reduction or refund of taxes that are no longer payable as a result of this By-law.
8. For the facilities listed in Schedule "A" attached hereto, the effective date of the tax exemption is the date of passing of this By-law.
9. For any future facilities that are to be leased by the City of Hamilton for the purposes of the general administration of the City, the effective date of the tax exemption will be the commencement of the lease agreement between the City and the landlord.
10. This By-law shall come into effect on the date of its enactment.

PASSED AND ENACTED this 27th day of April, 2005.

MAYOR



CLERK



Schedule "A"

To By-law No. 05-106

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Facilities Exempt from Taxation	Landlord	Council Approval
1 James St. S. (8th Floor) 5,400 square feet plus 226 sq feet in basement	One James Street South Ltd.	Item 21 of Report 01-029 of the COW approved by Council on September 18,2001 (November 17,2004)
2 King St. W. Part of 2nd & 3rd Floors 10,825 square feet	914856 Ontario Ltd.	Item 21 of Report 01-029 of the COW approved by Council on September 18,2001 (June 18,2003)
21 Hunter St. E. (3rd Floor) 5,324 square feet	753787 Ontario Inc.	Item 21 of Report 01-029 of the COW approved by Council on September 18,2001 (April 14, 2005)
21 King St. W. Suite 1200 12,417 square feet	MVD Properties Inc.	Item 3 of Report 04-011 of Planning and Economic Development Committee approved by Council on June 16,2004
35 King St. E. (5th Floor) 13,100 square feet	Park Place Real Estate Limited Partnership	Item 21 of Report 01-029 of the COW, approved by City Council on September 18, 2001 (June 13,2003)
2255 Barton St. E. (Unit 8) 1,200 square feet	Paletta International Corporation	Item 21 of Report 01-029 of the COW approved by Council on September 18,2001 (February 16, 2005)
2255 Barton St. E. (Units 3b& 4) 19,922 square feet	Paletta International Corporation	Item 8.6 of Report of the Public Health & Community Services Committee approved by Council on December 14, 2004
250 Main St. E. (entire building) 42,000 square feet	250 Main Street Holdings Inc.	Item 5 of Report 04-002 of the Public Health & Community Services Committee approved by Council on September 15, 2004

1447 Upper Ottawa St. (Units 7 & 8) 2,341 square feet	Taba Developments Inc.	Item 21 of Report 01-029 of the COW approved by Council on September 18, 2001 (November 15, 2004)
1550 Upper James St. Unit E I 13,095 square feet	RIOCAN HOLDINGS INC.	Item 21 of Report 01-029 of the COW approved by Council on September 18, 2001 (May 28, 2003)