Authority: Item 8, General Issues Committee

Report 19-008 (FCS19022)

CM: April 24, 2019 Ward: City Wide

Bill No. 093

CITY OF HAMILTON BY-LAW NO. 20-093

To Amend By-law No. 19-127, a By-Law to Provide Tax Rebates for Charities, Similar Organizations and Veterans Organizations

WHEREAS Section 361(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25 requires a municipality to have a tax rebate program for eligible charities for the purpose of giving them relief from taxes or amounts paid on account of taxes on eligible property they occupy; and

WHEREAS Section 361(4)1 of the *Municipal Act, 2001*, S.O. 2001, c. 25 permits the municipality to provide for rebates to organizations that are similar to eligible charities or a class of such organizations defined by the municipality; and

WHEREAS Section 361(3)2 of the *Municipal Act, 2001*, S.O. 2001, c. 25 requires that the amount of the tax rebate for eligible charities be at least 40 percent of the taxes or amounts on account of taxes paid by the eligible charity on the property it occupies; and

WHEREAS Section 361(4)3 of the *Municipal Act, 2001*, S.O. 2001, c. 25 permits the municipality to provide for different rebate amounts for different eligible charities or similar organizations up to 100 percent of the taxes paid by the eligible charity or similar organization.

WHEREAS City of Hamilton By-law No. 19-127 was enacted to provide tax rebates to Charities, Similar Organizations and Veterans Organizations for properties in the commercial and industrial property classes, in accordance with Section 361 of the *Municipal Act*, 2001, S.O. 2001, c.25.

WHEREAS lands or buildings occupied and used by some Veterans Organization are within property classes other than the industrial and commercial property classes and Section 361(4) of the *Municipal Act, 2001*, S.O. 2001, c.25 permits a tax rebate to apply to other property classes determined by the City.

NOW THEREFORE the Council of the City of Hamilton enacts as follows:

- **1.** By-law 19-127 is amended by:
 - (a) adding the following subsection (e) to section 1.1 and renumbering the subsequent subsections accordingly:
 - (e) "Eligible Veterans Property" means the portion of lands or buildings occupied and used by a Veterans Organization that are within any of the property classes as defined under the Assessment Act;

- (b) adding the following words to the end of renumbered subsection (f):"or Eligible Veterans Property"
- (c) deleting subsection 2.1(d) and replacing it with the following:
 - (d) the Eligible Charity, or Similar Organization paid Property Taxes on an Eligible Property or the Veterans Organization paid Property Taxes on an Eligible Veterans Property;"
- (d) deleting subsection 3.2(f) and replacing it with the following:
 - (f) an Eligible Charity or Similar Organization shall submit documentation satisfactory to the City Treasurer to establish that the property for which the application is made is an Eligible Property;
- (e) adding the following subsection (g) to section 3.2 and renumbering the subsequent subsections accordingly:
 - (g) a Veterans Organization shall submit documentation satisfactory to the City Treasure to establish that the property for which the application is made is an Eligible Veterans Property;
- (f) deleting renumbered subsection 3.2(h) and replacing it with the following:
- (h) an Eligible Charity or Similar Organization that occupies Eligible Property under a lease shall submit:
 - (i) a copy of the Eligible Charity's or Similar Organization's current lease agreement with its landlord for the Eligible Property; and
 - (ii) written confirmation from the Eligible Charity's or Similar Organization's landlord that identifies the amount of property taxes paid by the Eligible Charity or Similar Organization under the lease agreement for the year of the application;
- (g) adding the following subsection (i) to section 3.2 and renumbering the subsequent subsections accordingly:
 - (i) A Veterans Organization that occupies an Eligible Veterans Property under a lease shall submit:
 - (a) a copy of the Veterans Organization's current lease agreement with its landlord for the Eligible Veterans Property; and

- (b) written confirmation from the Veterans' Organization landlord that identifies the amount of property taxes paid by the Veteran's Organization under the lease agreement for the year of the application;
- (h) deleting "(2)" in section 3.2;
- (i) deleting "4" in section 3.2 and replacing it with "3.1";
- (j) deleting "Eligible Property" in section 4.3 and replacing it with "Eligible Veterans Property"
- (k) deleting subsections (a) and (b) in section 4.3 and replacing them with the following:
 - (a) one-half of the rebate will be paid within 60 days after the receipt by the City of the application for the rebate by the Veterans Organization, and the balance of the rebate will be paid within 120 days after the receipt by the City of the application for the rebate by the Veterans Organization; or
 - (b) at the discretion of the City Treasurer, 100% rebate shall be credited through the direct adjustment of property taxes on the Veterans Organization's property tax account.

2. Coming into Force

2.1 The amendments herein are deemed to come into force on January 1st, 2019.

PASSED this 13th day of May, 2020.	
F. Eisenberger	A. Holland
Mayor	City Clerk