WHEREAS pursuant to section 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 section 110(20) of the Municipal Act, 2001, S.O. 2001 c. 25, as amended, municipal capital facilities related to policing are eligible municipal capital facilities for the purposes of a tax exemption;

AND WHEREAS the City of Hamilton has entered into various lease agreements to lease space for the purposes of community policing centres;

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

1. The municipal capital facility known as the Westdale Community Policing Station located at 1045 King Street West, Hamilton, and comprising approximately 750 square feet, shall be exempt from taxation for municipal and school purposes effective as of September 1, 2003, being 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 been terminated, in accordance with the terms thereof.

2. The municipal capital facility known as the Concession Street Community Policing Centre located at 516 Concession Street, Hamilton, and comprising approximately 963 square feet, shall be exempt from taxation for municipal and school purposes effective as of September 1, 2003, being 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 been terminated, in accordance with the terms thereof.
3. The municipal capital facility known as the *Dundas Community Policing Centre* located at 2 King Street West, formerly in the Town of Dundas, now in the City of Hamilton, and comprising approximately 900 square feet of space on the first floor, shall be exempt from taxation for municipal and school purposes effective as of December 1, 2003, being 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 been terminated, in accordance with the terms thereof.

4. The Clerk shall give written notice of the contents of this By-law, pursuant to section 110(5) of the *Municipal Act, 2001*, to the Minister of Education.

6. The Clerk shall give written notice of the contents of this By-law pursuant to section 110(8) of the *Municipal Act, 2001*, to the Assessment Corporation, the Secretary of the Hamilton-Wentworth District School Board, and the Secretary of the Hamilton-Wentworth Roman Catholic District School Board.

7. This By-law shall not be considered to be a tax exemption in respect of any rates under sections 311 or 312 on the *Municipal Act, 2001*, for sewer and water.

8. Pursuant to section 110(17) of the *Municipal Act, 2001*, the City Treasurer may allow for a refund of taxes that are no longer payable as a result of this by-law being passed.

9. This By-law shall come into effect on the date of passing.

**PASSED AND ENACTED** this 12th day 01 August, 2004.