

Authority: Item 21, Committee of the Whole
Report 01-029 (CS01083)
CM: September 18,2001

BILL NO. 224

CITY OF HAMILTON

By-law No. 05-224

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.

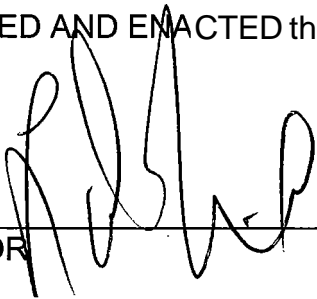
NOW THEREFORE, THE COUNCIL OF THE CITY OF HAMILTON (the "City") ENACTS AS FOLLOWS:

1. The facility known as Suites 201 and 204 in the Building known municipally as 4 Hughson Street South, Hamilton, and comprising approximately 5,135 square feet, 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. 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.
3. 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.

4. 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.
5. 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.
6. 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.
7. The effective date of the tax exemption, for the facility set out in section 1., above, is the date of passing of this By-law.
8. This By-law shall come into effect on the date of its enactment.

PASSED AND ENACTED this 10th day of August, 2005.

MAYOR



CLERK

