

Authority: Item 6, Audit and Administration
Committee Report 07-005
(FCS07019)
CM: April 11, 2006

Bill No. 103

CITY OF HAMILTON
BY-LAW NO. 07-103

To Authorize the Assessment Review Board to exercise certain powers and functions of Council with respect to Compassionate Tax Appeals due to Sickness or Extreme Poverty

WHEREAS on June 23, 1987, the Council of the City of Hamilton passed and enacted By-law 87-191, being a By-law to Provide for exercise by the Assessment Review Board of the functions of Council in respect of applications made under section 496(1), subsections (7), (12) and (22) of the *Municipal Act, 1980* for the cancellation, reduction or refund of taxes;

AND WHEREAS Section 496, subsections (1), (7), (12) and (22) of the *Municipal Act, 1980* became Subsection 357 (1), paragraphs (a) to (g) inclusive of the *Municipal Act, 2001*;

AND WHEREAS Council is authorized to delegate the exercise of powers and functions set out in the said subsection 357(1) to the Assessment Review Board;

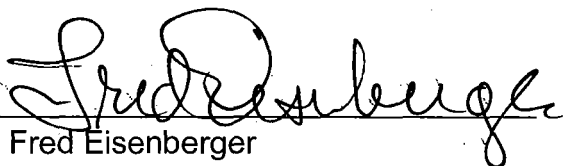
AND WHEREAS the Council of the City of Hamilton wishes to restrict the scope of the delegation of authority set out in the said By-law 87 – 191:

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

1. The Assessment review Board shall only exercise the power and function of Council under section 357 (1) (d1) of the *Municipal Act, 2001* in respect of an application for the cancellation, reduction or refund of taxes where the applicant is unable to pay taxes because of sickness or extreme poverty.
2. By-law 87 – 191 is hereby repealed.

This By-law shall come into force and take effect as of January 1, 2007

PASSED and ENACTED this 11th day of April, 2007.



Fred Eisenberger
Mayor



Kevin C. Christenson
City Clerk