CITY OF HAMILTON

BY-LAW NO. 07-162

A BY-LAW TO PROVIDE PROPERTY TAX REBATES FOR VETERAN'S CLUBHOUSES AND LEGION HALLS OCCUPYING PROPERTY IN THE CITY OF HAMILTON

WHEREAS Section 361(4)1 of the Municipal Act, 2001, S.O 2001, c.25 (hereinafter referred to as the "Act") authorizes a municipality to have a tax rebate program, which may 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(4)2 of the Act authorizes a municipality to have a tax rebate program for property that is in any class of real property prescribed under the Assessment Act, R.S.O. 1990, c.A.31;

AND WHEREAS Section 361(4)3 of the Act authorizes a municipality to provide for rebates that are greater that those required under subsection 361(3) of the Act, and may provide for different rebate amounts for different eligible charities or similar organizations up to 100 per cent of the taxes paid by the eligible charity or similar organization;

AND WHEREAS the Council of the City of Hamilton has established a property tax rebate program which provides rebates in the amount of 100% of taxes levied for veteran's clubhouses and legion halls for the taxation years 2006, 2007 and 2008;

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

1. Interpretation

1.1 In this By-law,

(a) "ELIGIBLE PROPERTY" means lands or buildings in the Residential Property class, as defined in Ontario Regulation 282/98, occupied and used as a memorial home, clubhouse or athletic grounds by an Eligible Organization;
(b) "ELIGIBLE ORGANIZATION" means an organization of persons who served in the armed forces of His or Her Majesty or an ally of His or Her Majesty in any war and which occupies and uses the Eligible Property;

(c) "PROPERTY TAXES" means property taxes for municipal and school purposes levied for the year on the Eligible Property.

2. Qualifications

2.1 An Eligible Organization is qualified to receive the property tax rebate under section 4 of this by-law, if:

(a) It has made an application for a property tax rebate in accordance with section 3 of this by-law;

(b) It has agreed to notify the City Treasurer of any changes in circumstances which would alter its status as an Eligible Organization or the status of its property as an Eligible Property, in a form satisfactory to the City Treasurer;

(c) No property taxes for previous years remain in arrears on the Eligible Property;

(d) if the Eligible property is occupied by the Eligible Organization pursuant to a lease, the Eligible Organization has provided to the City by September 1st of each year for which it wishes to receive a tax rebate under section 4 of this by-law:

(i) a copy of the lease agreement between the Eligible Organization and its landlord for the Eligible Property; and

(ii) written confirmation from the landlord of the Eligible Property of the amount of property taxes payable by the Eligible Organization for that year, pursuant to the terms of the lease agreement.
3. **Application**

3.1 An initial, one-time application for a tax rebate submitted to the City on or before the first day of September of the initial year for which it wishes to commence to receive a tax rebate under this by-law, shall:

(a) be in writing, on a form prepared by the City Treasurer for that purpose;

(b) include documentation in support thereof in a form satisfactory to the City Treasurer to establish:

(i) that the applicant is an Eligible Organization

(ii) that the property for which the application is made is an Eligible Property

(iii) the total property taxes payable for the Eligible Property in the year in respect of which the application is made;

3.2 A copy of the audited financial statements of the Eligible Organization to be submitted annually to the City on or before the first day of September of each year for which it wishes to receive a tax rebate under this by-law.

4. **Rebate**

4.1 Provided that an Eligible Organization meets the qualifications set out in sections 2 and 3 of this by-law, an annual rebate in the amount of 100 percent of the Property Taxes payable, excluding special charges, by the Eligible Organization on the Eligible Property, shall be credited through the direct adjustment of property taxes on the Eligible Organization’s property tax account for each of 2006, 2007 and 2008 taxation years.
5. This By-law shall come into force and take effect as of January 1, 2007.

PASSED AND ENACTED this 16th day of May, 2007.

Fred Eisenberger
MAYOR

Kevin C. Christenson
CITY CLERK