

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

**Bill No. 187**

## **CITY OF HAMILTON**

### **BY-LAW NO. 08-187**

#### **To Authorize a Tax Exemption for Space Leased by the City of Hamilton for the Purposes of Fire-fighting, being a portion of the property municipally known as 346 Park Street, Dundas, Ontario**

**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(6) of the Municipal Act, 2001, S.O. 2001, c.25, as amended, and subsection 2(1)8. of Ontario Regulation 603/06, facilities for the provision of policing, fire-fighting and by-law enforcement 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 space ("facilities") within the City of Hamilton, for the purposes of providing facilities for policing, fire-fighting and by-law enforcement of the municipality;

**AND WHEREAS** the City of Hamilton, as Tenant, has entered into a Lease agreement dated July 28, 2008 with 1333664 Ontario Inc. as Landlord, to lease space being part of the lands and premises municipally known as 346 Park Street, Dundas, Ontario, containing approximately 6,500 square feet, as outlined in red on Schedule "A" attached to the subject Lease agreement, for a one-year term, commencing August 1, 2008, for the purposes of the provision of a temporary fire station (the "facility") on the subject premises during the time period required to renovate the existing Dundas Fire Station No. 23.

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

1. The portion of the lands and premises municipally known as 346 Park Street Dundas, Ontario, containing approximately 6,500 square feet, as outlined in red on Schedule "A" attached to the Lease agreement between 1333664 Ontario Inc. as Landlord and the City of Hamilton, as Tenant, dated July 28, 2008, shall

be exempt from taxation for municipal and school purposes, effective as at the date of commencement of the Lease agreement, being August 1, 2008, and continuing thereafter until such time as the lease agreement has expired or has been terminated.

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 the 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 7<sup>th</sup> day of August, 2008.



Fred Eisenberger  
Mayor



Kevin C. Christenson  
City Clerk