

Authority: Item General Issues Committee
Report 24-XXX (PED24061)
CM:

Bill No. XXX

CITY OF HAMILTON

By-law No. ___

BEING A BY-LAW TO EXEMPT FROM TAXATION FOR MUNICIPAL AND SCHOOL BOARD PURPOSES THE LEASEHOLD INTEREST OF TRADEPORT INTERNATIONAL CORPORATION IN THE LANDS COMPRISING HAMILTON INTERNATIONAL AIRPORT AS A MUNICIPAL CAPITAL FACILITY PURSUANT TO THE PROVISIONS OF SUBSECTION 110(6) OF THE *MUNICIPAL ACT, 2001 AND ONTARIO REGULATION 603/06*

WHEREAS subsection 110(6) of the *Municipal Act, 2001* provides that the council of a municipality may exempt from taxation for municipal and school board purposes, land or a portion of it on which municipal capital facilities are or will be located;

AND WHEREAS pursuant to Ontario Regulation 603/06, section 2(1) two of the classes of municipal capital facilities that are eligible municipal capital facilities for the purposes of a tax exemption under subsection 110(6) of the *Municipal Act, 2001* are.

- "5. Municipal facilities related to the provision of telecommunications, transit and transportation systems.
- 13. Parking facilities ancillary to facilities described in any of paragraphs 1 to 12."

AND WHEREAS the City of Hamilton (the "**City**") and TradePort International Corporation ("**TradePort**") entered into an agreement for the provision of municipal capital facilities at John C. Munro Hamilton International Airport (the "**Airport**");

AND WHEREAS the City and TradePort have agreed that the TradePort tenancy of the Airport would not give rise to liability for taxation for municipal and school board purposes except as described in the Lease Agreement between them, which agreement was effective on January 1, 2024, effect to which is intended to be continued by the terms of this By-law;

AND WHEREAS this by-law is to replace By-law No. 12-257, passed and enacted by the City of Hamilton on the 14th day of November 2012.

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

1. In this By-law:

"Airport" means the lands and premises comprising John C. Munro Hamilton International Airport (CYHM, YHM) as currently described in Schedule "A" hereto, together with all future lands acquired from time to time by the City of Hamilton and vested for the purposes of the Airport;

"Air Terminal Building" means facilities, buildings and structures at the Airport utilized to facilitate passenger traffic at the Airport, both enplaned and

[Type here]

deplaned, and related passenger services, including adjacent or attached parking garages, concession and retail services, restaurants, licensed liquor establishments, duty free shops, baggage handling, customs, and security clearance;

"Agreement" means the Lease Agreement between the City of Hamilton and TradePort International Corporation effective on January 1, 2024, for the provision of municipal capital facilities at the Airport within the meaning of s. 110(6) of the *Municipal Act, 2001* and any subsequent amendments thereto;

"City" means the geographical area of the City of Hamilton or the municipal corporation as the context requires;

"Clerk" means the City Clerk;

"Land" means all lands and premises vested comprising the Airport from time to time; and

"Person" means any individual, company, corporation, partnership, firm, trust, sole proprietorship, government or government agency, authority or entity, however designated or constituted.

Municipal Capital Facility

2. The Airport continues to be subject to an Agreement between the City and TradePort for the provision of municipal capital facilities with the meaning of subsection 110(6) of the *Municipal Act, 2001*.
3. This By-law shall exempt from taxation for municipal and school board purposes the leasehold interest of TradePort in the Airport and shall not operate in any manner whatsoever so as to exempt from taxation for municipal and school board purposes any other leasehold interest, tenancy, sub-lease, sub-tenancy, occupancy, license, user or other interest held by any other tenant, lessee, sub-tenant, sub-lessee, occupant, licensee, user or any other Person at the Airport.
4. This By-law, and the treatment of TradePort hereunder, shall not be construed to affect the liability to assessment and taxation for municipal and school board purposes of any other Person, tenant, occupant, user or land at the Airport which is occupied or used by any other Person.

Municipal Assessment Liability

5. Land at the Airport leased, occupied, or used by TradePort shall be exempt from taxation for municipal and school board purposes, including assessment for vehicle parking lots, except when subject to a further tenancy, occupant or user agreement with any other Person.
6. TradePort shall be exempt from taxation for municipal and school purposes including assessment for vehicle parking lots for Land at the Airport leased, occupied, or used by TradePort at the Airport, except to the extent that Land at the Airport is subject to a further tenancy, occupancy, or user agreement with any other Person.
7. Any part of the Airport Terminal Building leased, occupied, or used by TradePort shall be exempt from taxation for municipal and school board purposes except when subject to a further tenancy, occupancy, or user agreement with any other Person.

Effective Date

8. The tax exemption provided for herein shall take effect on January 1, 2024.

Notices

9. Upon passing this By-law, the Clerk, or his or her designate, shall give written notice of this By-law and of the Agreement to:

- (a) Municipal Property Assessment Corporation (MPAC);
- (b) the secretaries of all school boards having jurisdiction where includes the Land exempted by this By-law; and,
- (c) the Minister of Finance.

10. This By-law shall not be considered to provide for a tax exemption in respect of a special levy under sections 311 or 312 of the *Municipal Act, 2001*, for sewer and water.

11. 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.

This By-law is deemed to come into force on January 1, 2024.

PASSED this ____ day of _____, 2024.

Per: _____
Name: Andrea Horwath
Title: Mayor

Per: _____
Name: Janet Pilon
Title: City Clerk

SCHEDULE 'A'

LEGAL DESCRIPTION

Firstly

LT20-21 PL 1230; PT LT 18-19 PL 1230; PT PCL B PL 1230;PT LT 46-49 CON 5 ANCASTER; PT LT 1-5 CON 3 GLANFORD; SAVE AND EXCEPT PARTS 3, 4 AND 5 ON 62R18932; PT LT 1-5 CON 4 GLANFORD; PT ROAL BTN LT 48 & 49 CON 5 ANCASTER; PT ROAL BTN TWP OF ANCASTER AND GLANFORD PT 2,4,5 & 8 62R11334 SRO EXCEPT PT 1 62R14613, PT 2 62R17188 *srr* VM236902; *srr* INTEREST IN VM236902 T/W VM236902 (FIRSTLY); *srr* VM238143 CITY OF HAMILTON

Being all of PIN 17399-0480 (LT)

Secondly

PT LT 5 CON 3 GLANFORD; SAVE AND EXCEPT PARTS 3, 4 AND 5 ON 62R18932; Sff VM236902; *srr* GL9651 PARTIALLY RELEASED BY GL10681; *srr* INTEREST IN VM236902; T/W VM236902(FIRSTLY) SUBJECT TO AN EASEMENT AS IN VM238143 CITY OF HAMILTON

Being all of PIN 17399-0479 (LT)

Thirdly

PT LT 45 CON 5 ANCASTER PT 1 62R11334 SRO EXCEPT PT 18 62R14623 *srr* VM236902; *srr* AN26343, VM35953; CITY OF HAMILTON

Being all of PIN 17399-0331 (LT)

Fourthly

PT LT 4 CON 4 GLANFORD PT 2 62R10716 except PT 3, 5, 6 62R17188; CITY OF HAMILTON

Being all of PIN 17399-0306 (LT)

Fifthly

PT LT 46 CON 5 ANCASTER BEING PT 1 62R17310; CITY OF HAMILTON

Being part of PIN 17399-0293 (LT)

Sixthly

PT LT 4 CON 4 GLANFORD PT 1 on 62R10716; CITY OF HAMILTON

Being all of PIN 17399-0196 (LT)

Seventhly

PT LT 2 CON 5 GLANFORD PT 1 on 62R18716; GLANBROOK CITY OF HAMILTON

Being all of PIN 17400-0301 (LT)

Eighthly

PT LT 1 CON 5 GLANFORD PT 1 on 62R18409; CITY OF HAMILTON

Being all of PIN 17400-0005 (LT)

Ninthly

PT LT 1 CON 5 GLANFORD PT 11 on 62R14843; GLANBROOK CITY OF HAMILTON

Being all of PIN 17400-0937 (LT)

Tenthly

PT LT 1 CON 5 GLANFORD PT 1 on 62R18559; CITY OF HAMILTON

Being all of PIN 17400-0309 (LT)

Eleventhly

PT LT 48 CON 5 ANCASTER, AS IN AB162045; EXCEPT CM1325A; HAMILTON

Being all of PIN 17399-0057 (LT)

Twelfthly

PT LT 1 CON 4 GLANFORD, AS IN VM182176; CITY OF HAMILTON

Being all of PIN 17399-0215 (LT)