

Authority: Item 10, General Issues
Committee Report 12-012
(FCS12036)
CM: May 9, 2012

Bill No. 116

CITY OF HAMILTON

BY-LAW NO. 12-

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

WHEREAS paragraph 361(4)1 of the Municipal Act, 2001, S.O 2001, c.25 (the "Act") authorizes a municipality to have a property tax rebate program which provides for rebates to organizations that are similar to eligible charities or a class of such organizations defined by the municipality;

AND WHEREAS paragraph 361(4)2 of the Act authorizes a municipality to have a property 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 paragraph 361(4)3 of the Act authorizes a municipality to provide for rebates that are greater than those required under subsection 361(3) of the Act, and 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 per cent of taxes levied for veterans' clubhouses and legion halls;

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

1. Interpretation

1.1 In this By-law:

- (a) "City" means the municipality of the City of Hamilton or the geographic area of the City of Hamilton, as the context requires;
- (b) "Eligible Property" means lands or buildings occupied and used as a memorial home, clubhouse or athletic grounds by an Eligible Organization;
- (c) "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 an Eligible Property;
- (d) "Property Taxes" means property taxes for municipal and school purposes levied for the year on an Eligible Property.

2. Qualifications

2.1 An Eligible Organization is qualified to receive the property tax rebate under section 4, if:

- (a) it complies with section 3;
- (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) where the Eligible Property is occupied by the Eligible Organization pursuant to a lease, the Eligible Organization has provided to the City Treasurer by the first day of September of each year for which it wishes to receive a property tax rebate under section 4:

- (i) a copy of the lease agreement between the Eligible Organization and its landlord for the Eligible Property; and
- (ii) written confirmation from its landlord for 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 and Audited Financial Statements

3.1 An Eligible Organization that has not received a property tax rebate for the previous year under this or a predecessor By-law shall submit an application for a property tax rebate under section 4 to the City Treasurer on or before the first day of September of the year for which it wishes to commence to receive the property tax rebate.

3.2 An application under subsection 3.1 shall:

- (a) be in writing, on a form prepared by the City Treasurer;
- (b) include documentation 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; and
 - (iii) the total property taxes payable for the Eligible Property in the year in respect of which the application is made.

3.3 Every Eligible Organization shall submit a copy of its audited financial statements annually to the City Treasurer on or before the first day of September of the year for which it wishes to receive a property tax rebate under section 4.

4. Rebate

4.1 Provided that an Eligible Organization complies with sections 2 and 3, an annual rebate in the amount of 100 per cent 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.

5. Repeal and Coming into Force

5.1 City of Hamilton By-law No. 09-083 is repealed.

5.2 This By-law is deemed to come into force on January 1, 2012.

PASSED this 23rd day of May, 2012.

R. Bratina
Mayor

R. Caterini
City Clerk