



Memorandum

Corporate By-law Number: 114-2024-Corporate Services-Revenue

TO: Office of the City Clerk **FILE:**

FROM: Kathleen Cannon
Revenue, Corporate Services

DATE PREPARED: April 30, 2024

SUBJECT: By-law 114-2024 – Tax Exemption for Property Used by Veterans

MEETING DATE: City Council - May 27, 2024

By-law Description: A by-law to provide for a 10 year exemption from municipal taxes for land used by Veterans, pursuant to Section 6.1 of the Assessment Act R.S.O. 1990, c.A.31.

Authorization: Report 98-2024 – Corporate Services-Revenue – Committee of the Whole – May 13, 2024 and City Council Resolution – May 27, 2024.

By-law Explanation: The purpose of this by-law is to provide a 10 year exemption from municipal taxes for land used by the Polish Combatants Association pursuant to Section 6.1 of the Assessment Act R.S.O. 1990, c.A.31.

Schedules and Attachments:

Amended/Repealed By-law Number(s):



THE CORPORATION OF THE CITY OF THUNDER BAY
BY-LAW NUMBER 114-2024

A By-law to provide for a 10 year exemption from municipal taxes for land used by Veterans pursuant to Section 6.1 of the Assessment Act R.S.O. 1990, A.31.

Recitals

1. Section 6.1 of the Assessment Act R.S.O. 1990, A.31 provides that the council of a municipality may grant an exemption from taxation, land that is used and occupied as a memorial home, clubhouse, or athletic grounds by persons who served in the armed forces of His Majesty or Her Majesty or an ally of His Majesty or Her Majesty in any war, and that an exemption must not exceed 10 years but may be renewed at any time during the last year of the exemption;
2. On June 9, 2014 City Council approved By-law 45-2014, being a by-law to provide for a 10 year exemption from municipal taxes for land used by Veterans, which expires in 2024.

ACCORDINGLY, THE COUNCIL OF THE CORPORATION OF THE CITY OF THUNDER BAY ENACTS AS FOLLOWS:

1. That the Polish Combatants Association in Canada Branch No 1 (Lakehead) Inc. occupying lands that are used as a memorial home, clubhouse, or athletic grounds by persons who served in the armed forces of His Majesty or Her Majesty or an ally of His Majesty or Her Majesty in any war, are hereby exempted from municipal taxation for a term of ten years (2034) or until such lesser time that the lands no longer meet the criteria as identified in section 6.1 of the Assessment Act R.S.O. 1990, A.31.
2. An exemption under this by-law does not affect the obligation to pay fees or charges that have priority lien status.
3. By-law 45-2014 is hereby repealed.
4. This By-law shall come into force and take effect on the date it is passed.

Enacted and passed this 27th day of May, A.D. 2024 as witnessed by the Seal of the Corporation and the hands of its proper Officers.

Ken Boshcoff

Mayor

Krista Power

City Clerk