



The Municipal Corporation of the Town of Fort Erie

By-law No. 162-2019

Being a By-law to Exempt Lands from Taxes Levied for Municipal and School Purposes (E.J. Freeland Community Centre – 1555 Garrison Road)

Whereas Section 110(6) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended (the “Act”) permits the council of a municipality to exempt land or a portion of it on which municipal capital facilities are or will be located and that is the subject of an agreement for the provision of municipal capital facilities, from taxes levied for municipal and school purposes; and

Whereas pursuant to Section 110(6) of the *Act* and Section 2(1)16 of O. Reg. 603/06 (amended to O. Reg. 374/11) (the “Regulation”), municipal facilities used for cultural, recreational or tourist purposes, are eligible municipal capital facilities for the purpose of a tax exemption under Section 110(6) of the *Act*; and

Whereas a Lease and Municipal Capital Facility Agreement was entered into with the Boys & Girls Club of Niagara to lease the premises located at 1555 Garrison Road “E.J. Freeland Community Centre” and to declare the premises a municipal capital facility and authorize its exemption from municipal and school taxes; and

Whereas the premises to be leased will be used as part of the municipal capital facility for the purposes of the municipality and will be for public use in accordance with Section 6(1)(b) of the Regulation; and

Whereas it is deemed desirable to exempt the premises to be leased from taxes levied for municipal and school purposes;

Now therefore the Municipal Council of The Corporation of the Town of Fort Erie enacts as follows:

1. **That** the premises situated on the lands located at 1555 Garrison Road, known as the “E.J. Freeland Community Centre”, which is the subject of, and identified in a Lease and Capital Facility Agreement entered into with the Boys & Girls Club of Niagara, shall be exempt from taxes levied for municipal and school purposes.
2. **THAT** this by-law shall be effective as of the date of commencement of the Lease and Capital Facility Agreement between The Corporation of the Town of Fort Erie and the Boys & Girls Club of Niagara, and continuing thereafter until such time as the said Agreement has expired or has been terminated.
3. **THAT** this tax exemption shall not apply to any portion of the land or any portion of any building(s) or structure(s) that are not entirely occupied or intended for use for a service or function that may be provided by the municipality.

- 4. **THAT** pursuant to Section 110(17) of the *Municipal Act, 2001*, as amended, Section 357 of the *Municipal Act, 2001*, as amended, 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.
- 5. **That** the Clerk of the Town is authorized to effect any minor modifications, corrections or omissions, solely of an administrative, numerical, grammatical, semantical or descriptive nature to this by-law or its schedules after the passage of this by-law.

Read a first, second and third time and finally passed this 19th day of December, 2019.

Mayor

Clerk

I, Carol Schofield, the Clerk, of The Corporation of the Town of Fort Erie certifies the foregoing to be a true copy of By-law No. 162-2019 of the said Town. Given under my hand and the seal of the said Corporation, this day of , 20
