

1ST SESSION, 38TH LEGISLATURE, ONTARIO 54 ELIZABETH II, 2005

# Bill Pr11

# An Act respecting the Kitchener-Waterloo Young Men's Christian Association

Mrs. Witmer

**Private Bill** 

1st ReadingFebruary 28, 20052nd Reading3rd ReadingRoyal Assent

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### Bill Pr11

## An Act respecting The Kitchener-Waterloo Young Men's Christian Association

#### Preamble

The board of directors of The Kitchener-Waterloo Young Men's Christian Association has applied for special legislation to exempt from taxation for municipal and school purposes any land occupied for the purposes of the association in the City of Waterloo. The applicant represents that The Kitchener-Waterloo Young Men's Christian Association was incorporated as a corporation without share capital under The Ontario Companies Act in 1920, that its buildings and lands were exempted from taxation, except for school and garbage taxes and taxes for local improvements, under The Kitchener-Waterloo Y.M.C.A. and Kitchener Y.W.C.A. Act, 1924 and that its incorporation was confirmed and its buildings, lands, equipment and undertakings in the City of Kitchener exempted from taxation, except for local improvements and garbage taxes, by The Kitchener-Waterloo Y.M.C.A. Act, 1928. The applicant further represents that it is a registered charitable organization within the meaning of the Income Tax Act (Canada).

It is appropriate to grant the application.

Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. *The Kitchener-Waterloo Y.M.C.A. Act, 1928* is amended by adding the following section:

#### Tax exemption in City of Waterloo

**11.1** Beginning on January 1, 2005, land in the City of Waterloo is exempt from taxation for municipal and school purposes,

- (a) if it is occupied by and used for the purposes of the association; and
- (b) if the association is a registered charity within the meaning of the *Income Tax Act* (Canada).

#### Commencement

2. This Act comes into force on the day it receives Royal Assent.

#### Short title

3. The short title of this Act is the Kitchener-Waterloo Y.M.C.A. Act, 2005.

#### EXPLANATORY NOTE

The purpose of the Bill is set out in the Preamble.