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Bill Pr5

*(Chapter Pr10
Statutes of Ontario, 2014)*

An Act respecting Bible Baptist Temple (St. Thomas)

Mr. J. Yurek

1st Reading	October 28, 2014
2nd Reading	December 10, 2014
3rd Reading	December 10, 2014
Royal Assent	December 11, 2014

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An Act respecting Bible Baptist Temple (St. Thomas)

Preamble

The board of directors of the Bible Baptist Temple (St. Thomas) has applied for special legislation to exempt certain land from taxation for municipal and school purposes, other than local improvement rates, beginning on January 1, 2014, while the land is used for a specified purpose, and to cancel the taxes for municipal and school purposes, other than local improvement rates, that were payable on the land for the years 2008 to 2013. The applicant represents that the corporation was incorporated under the *Corporations Act* by letters patent dated September 25, 1979 under the name Bible Baptist Temple (St. Thomas) and that it is a registered charity within the meaning of the *Income Tax Act* (Canada). The applicant also represents that the corporation has a freehold interest in the land and has operated a not-for-profit scripture distribution centre on the land since February 28, 2008.

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:

Definition

1. In this Act,

“specified property” means the land, as defined in the *Assessment Act*, municipally known as 320 Highbury Avenue in the City of St. Thomas and identified by assessment roll number 020-215-63500-0000.

Municipal tax exemption by-law

2. (1) The council of the City of St. Thomas may pass by-laws exempting the specified property from taxes for municipal purposes, other than local improvement rates, beginning January 1, 2014, if,

- (a) the specified property is occupied and used solely by Bible Baptist Temple (St. Thomas);
- (b) Bible Baptist Temple (St. Thomas) is the registered owner of the specified property; and
- (c) Bible Baptist Temple (St. Thomas) is a registered charity within the meaning of the *Income Tax Act* (Canada).

Municipal tax cancellation by-law

(2) If the council of the City of St. Thomas passes a by-law under subsection (1), it may pass by-laws cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, on the specified property, for the periods specified in subsec-

tion (3), provided that the conditions set out in clauses (1) (a), (b) and (c) are satisfied for those periods.

Periods

- (3) For the purposes of subsection (2), the periods are,
- (a) all or part of the years 2008, 2009, 2010, 2011, 2012 and 2013; and
 - (b) any year or part of a year,
 - (i) to which the exemption applies under subsection (1), and
 - (ii) for which taxes have been levied.

Non-exempt portion of land

(4) For greater certainty, if any portion of the specified property is occupied and used by an entity other than Bible Baptist Temple (St. Thomas), that portion of the specified property so occupied and used is not exempt from taxation under a by-law passed under subsection (1) and a cancellation of taxes for municipal purposes under subsection (2) does not apply to that portion.

School tax exemption

3. (1) If the council of the City of St. Thomas passes a by-law under subsection 2 (1), the specified property is also exempt from taxes for school purposes for the period for which the specified property is exempt from taxes for municipal purposes, other than local improvement rates, under the by-law.

School tax cancellation

(2) If the council of the City of St. Thomas passes a by-law under subsection 2 (2), the taxes for school purposes on the specified property, including interest and penalties, are also cancelled for the period for which the taxes for municipal purposes, other than local improvement rates, are cancelled.

Chargeback

4. Section 353 (taxes collected on behalf of other bodies) of the *Municipal Act, 2001* applies, with necessary modifications, to taxes cancelled by section 2 or 3.

Commencement

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

Short title

6. **The short title of this Act is the *Bible Baptist Temple (St. Thomas) Act (Tax Relief), 2014*.**