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An Act respecting the Boys and Girls Club of Niagara

Mr. W. Gates

1st Reading	May 10, 2016
2nd Reading	June 8, 2016
3rd Reading	June 8, 2016
Royal Assent	June 9, 2016

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An Act respecting the Boys and Girls Club of Niagara

Preamble

The board of directors of the Boys and Girls Club of Niagara 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, 2016, while the land is used for a specified purpose, and to cancel the taxes for municipal and school purposes, other than local improvements rates, that were payable during the period described in the Act.

The applicant represents that the corporation was incorporated under the *Corporations Act* by letters patent dated September 28, 1960 under the name The Boys Club of Greater Niagara and that it changed its name by supplementary letters patent dated April 13, 1982 to Boys' & Girls' Club of Niagara and then to its current name by supplementary letters patent dated January 6, 2012.

The applicant further represents that the Boys and Girls Club of Niagara has a freehold interest in the land and has operated a not-for-profit child and youth centre on the land since July 2, 2011. The applicant also represents that it is a registered charity 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:

Definition

1. In this Act,

“specified property” means the land, as defined in the *Assessment Act*, municipally known as 8800 McLeod Road, PT TWP LOT 180 RP 59R12912 PARTS 1 AND 6 in the City of Niagara Falls, identified by assessment roll number 27 25 110 002 07420 0000.

Municipal taxes

Tax exemption by-law

2. (1) The council of the City of Niagara Falls may pass a by-law exempting the specified property from taxation for municipal purposes, other than local improvement rates, beginning January 1, 2016, if,

- (a) the Boys and Girls Club of Niagara is the registered owner of the specified property;

- (b) the specified property is occupied and used either,

- (i) solely by the Boys and Girls Club of Niagara, or

- (ii) jointly by the Boys and Girls Club of Niagara and one or more other non-profit entities that would be exempt from taxation for municipal purposes, other than local improvement rates, if they owned and occupied the specified property solely; and

- (c) the Boys and Girls Club of Niagara is a registered charity within the meaning of the *Income Tax Act* (Canada).

Tax cancellation by-law

(2) If the council of the City of Niagara Falls passes a by-law under subsection (1), it may pass a by-law cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, on the specified property for the following periods provided that the conditions set out in clauses (1) (a), (b) and (c) are satisfied:

1. For all or part of the years 2011, 2012, 2013, 2014 and 2015.
2. For any year or part of a year,
 - i. to which the exemption applies, and
 - ii. for which taxes have been levied.

Non-exempt portion of land

(3) For greater certainty, if any portion of the specified property is occupied and used by an entity other than the Boys and Girls Club of Niagara, that portion of 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 taxes

Tax exemption

3. (1) If the council of the City of Niagara Falls passes a by-law under subsection 2 (1), the specified property is also exempt from taxation for school purposes for the period for which the specified property

is exempt from taxation for municipal purposes, other than local improvement rates, under the by-law.

Tax cancellation

(2) If the council of the City of Niagara Falls passes a by-law under subsection 2 (3), 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.

Non-exempt portion of land

(3) For greater certainty, if any portion of the specified property is not exempt from taxation under a by-law passed under subsection 2 (1) as described in subsection 2 (3), an exemption from taxation for

school purposes or a cancellation of taxes for school purposes does not apply to that portion.

Chargeback

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

Commencement

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

Short title

5. The short title of this Act is the *Boys and Girls Club of Niagara Act (Tax Relief), 2016*.