



2ND SESSION, 41ST LEGISLATURE, ONTARIO  
65 ELIZABETH II, 2016

# Bill Pr51

## An Act respecting Marine Museum of the Great Lakes at Kingston

**Ms S. Kiwala**

**Private Bill**

1st Reading      November 21, 2016

2nd Reading

3rd Reading

Royal Assent

Printed by the Legislative Assembly of Ontario



EXPLANATORY NOTE

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

## An Act respecting Marine Museum of the Great Lakes at Kingston

### Preamble

The Board of Trustees of Marine Museum of the Great Lakes at Kingston has applied for special legislation to exempt certain land from taxation for municipal and school purposes, other than local improvement rates, for the period of January 29, 2016 to August 23, 2016, while the land was used for a specified purpose. Marine Museum of the Great Lakes at Kingston was incorporated under the *Corporations Act* on August 29, 1975 under the name Kingston Marine Museum and changed its name to its current name by supplementary letters patent dated April 17, 1980. The applicant represents that Marine Museum of the Great Lakes at Kingston leased the land on which it operated a museum from January 29, 2016 to August 23, 2016, that the land was occupied and used solely by Marine Museum of the Great Lakes at Kingston during that period and that it is a registered charity within the meaning of the *Income Tax Act* (Canada). The applicant further represents that the objects of the museum operated by Marine Museum of the Great Lakes at Kingston are to inspire an enduring connection to the maritime heritage of Kingston and the Great Lakes and to be Canada's premier museum for studying, exhibiting and preserving the maritime heritage of Kingston and the largest body of inter-connected fresh water lakes in the world.

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 portion of the land, as defined in the *Assessment Act*, municipally known as 55 Ontario Street, in the City of Kingston, having Municipal Roll Number 1011 010 020 05800, and legally described under PINS 36002-0175 (LT) and 36002-0177, respectively, as “Part Water Lots 29 and 30, Part Lots 29 and 30 on the South-east side of Ontario Street (formerly Front Street), Part Lots 29 and 30 on top of the bank and Part of Kingston Harbour designated as Parts 1 and 5 on Plan 13R15784, Original Survey; City of Kingston, County of Frontenac” and “Part Kingston Harbour Designated as Parts 6 and 7 on Plan 13R15784, Original Survey; City of Kinston, County of

Frontenac”, that was leased by Marine Museum of the Great Lakes at Kingston, or a part of that portion of land.

### Municipal taxation

#### Exemption by-law

2. (1) The council of the City of Kingston may pass a by-law exempting the specified property from taxation for municipal purposes, other than local improvement rates, for the period of January 29, 2016 to August 23, 2016.

#### Cancellation by-law

(2) If taxes have been levied for any part of the period of January 29, 2016 to August 23, 2016, the council of the City of Kingston 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 all or any part of that period.

### School taxation

#### Exemption

3. (1) If the council of the City of Kingston 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.

#### Cancellation

(2) If the council of the City of Kingston 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

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

### Non-exempt portion of land

4. For greater certainty, if any portion of the specified property was occupied and used by an entity other than Marine Museum of the Great Lakes at

Kingston, that portion of the specified property so occupied and used,

- (a) is not exempt from taxation for municipal purposes under a by-law passed under subsection 2 (1);
- (b) is not exempt from taxation for school purposes under subsection 3 (1); and
- (c) is not subject to the cancellations of taxes for municipal purposes under subsection 2 (2) and for school purposes under subsection 3 (2).

#### 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 *Marine Museum of the Great Lakes at Kingston Act (Tax Relief), 2016*.**