



## TOWNSHIP OF NORTH HURON

## REPORT

Item No.

**REPORT TO:** Reeve Vincent and Members of Council  
**PREPARED BY:** Donna White  
**DATE:** 21/11/2016  
**SUBJECT:** Tax Relief – Royal Canadian Legion Branches  
**ATTACHMENTS:** N/A

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### **RECOMMENDATION:**

THAT the Council of the Township of North Huron hereby approves the write-off of 2016 Property Taxes for the Wingham Legion Branch 180 in the amount of \$8,890.24 and the Blyth Legion Branch 420 in the amount of \$1,199.83;

AND FURTHER THAT the Clerk be instructed to prepare a By-Law for the December 5, 2016 Council meeting to grant tax relief for the Wingham Legion Branch 180 and the Blyth Legion Branch 420 as per Section 6.1 (2) of the Assessment Act from the municipal portion of property taxes for a four year period commencing on January 1, 2017.

### **EXECUTIVE SUMMARY**

Section 6.1 (1) of the Assessment Act, R.S.O. 1990, c.A.31 states: Land that is used and occupied as a memorial home, clubhouse or athletic grounds by person who served in the armed forces of His or Her Majesty or an ally of His or Her Majesty in any war is exempted from taxation in the circumstances and to the extent described in this section.

Section 6.1 (2) of the Assessment Act, R.S.O. 1990, c.A. 31 states: "That Council of a local or upper tier municipality as the case may be, may pass By-Laws exempting land described in subsection (1) from taxation for its purpose on such conditions as may be set out in the By-Law.

Section 6.1 (3) of the Assessment Act, R.S.O. 1990 c.A. 31 states: "An exemption under subsection (2) must not exceed 10 years but may be renewed at any time during the last year of exemption.

### **DISCUSSION**

The County of Huron passed By-Law #26-2010 exempting all Royal Canadian Legion Branches in Huron County from the County and Education portion of taxes for a ten-year period commencing January 1, 2011. In order to be consistent with the County By-Law, it is recommended that the Township of North Huron pass a by-law to grant tax relief to the Wingham and Blyth Legions for a four-year period (2017-2020) which is the remaining term on the County By-Law. In 2020, when the by-law is renewed, the Township could change the new term to 10 years. This tax relief by-law would assist the Wingham and Blyth Legion Branches in continuing to serve the North Huron communities.

### **FINANCIAL IMPACT**

The municipal portion of the tax write-off for the Wingham Legion is \$5,759.20 and the Blyth Legion is \$708.69. The balance is shared with the County and School Boards. This amount has been included in the 2016 Budget.

**FUTURE CONSIDERATIONS**

That the By-Law be reviewed in 2020 prior to the expiry date.

**RELATIONSHIP TO STRATEGIC PLAN**

Goal #4 - Our administration is fiscally responsible and strives for operational excellence.

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Donna White, Treasurer

A handwritten signature in black ink, appearing to read 'Sharon Chambers', written in a cursive style.

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Sharon Chambers, CAO