THE CORPORATION OF THE TOWNSHIP OF NORTH HURON BY-LAW NO. 112-2016

Being a by-law to grant tax relief to the Blyth Legion Branch 420 and Wingham Legion Branch 180.

WHEREAS 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 persons 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 the section";

AND WHEREAS Section 6.1 (2) of the Assessment Act, R.S.O. 1990, c. A. 31, states: "The 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-laws.;

AND WHEREAS The County of Huron has 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;

AND WHEREAS 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";

AND WHEREAS Section 6.1 (4) of the Assessment Act, R.S.O. 1990, c. A. 31, states: "An exemption under subsection (2) does not affect the obligation to pay fees or charges that have priority lien status";

NOW THEREFORE, the Council of the Corporation of the Township of North Huron ENACTS the following:

- That the Blyth Legion Branch 420 and Wingham Legion Branch 180, be exempted from the municipal portion of property taxes for a four year period commencing January 1, 2017 to be consistent with the County of Huron By-law and to enable the Legions to continue to serve the North Huron community.
- 2. That this By-law shall come into force and takes effect on January 1, 2017.

READ A FIRST AND SECOND TIME THIS 5TH DAY OF DECEMBER, 2016.

READ A THIRD TIME AND PASSED THIS 5TH DAY OF DECEMBER, 2016.

CORPORATE SEAL

Neil G. Vincent, Reeve

Kathy Adams, Director of Corporate Services/Clerk