

**THE CORPORATION OF THE TOWNSHIP OF SOUTH DUNDAS**

**BY-LAW NO. 2012-64**

**A By-Law to provide for exemption from taxation, except for local improvement and school purposes, of the Royal Canadian Legion Branch No. 48 and Royal Canadian Legion Branch No. 370.**

**WHEREAS** the *Municipal Act, 2001*, c. 25 S. 5 (1) provides that the powers of a municipal corporation are to be exercised by its council;

**AND WHEREAS** the *Municipal Act, 2001*, c. 25 S. 5 (3) provides that the powers of every council are to be exercised by by-law;

**AND WHEREAS** the *Assessment Act, R.S.O. 1990*, Section 6.1 provides that the Council of a municipality may pass by-laws exempting land from taxation, other than school taxes and local improvements, 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 on such conditions as may be set out by by-law;

**AND WHEREAS** the *Assessment Act, R.S.O. 1990*, Section 6.3 states that an exemption under this section must not exceed ten (10) years but may be renewed at any time during the last year of the previous exemption;

**AND WHEREAS** the Council of the Township of South Dundas deems expedient to exempt from taxation, except for local improvements and school purposes, the lands and premises of the Royal Canadian Legion Branch No.'s 48 and 370 for a period of ten (10) years.

**NOW THEREFORE** the Council of the Corporation of the Township of South Dundas enacts as follows:

1. That the following property and the buildings thereon, be exempted from paying 100% of municipal taxation for the years 2011 to 2020, inclusive:

Royal Canadian Legion Branch No. 48	Plan 29 BLK 11 PT Lots 4,5	10 Legion Street Morrisburg, Ontario K0C 1X0
Royal Canadian Legion Branch No. 48	Plan 29 BLK PT Lots 5,6	10 Legion Street Morrisburg, Ontario K0C 1X0
Royal Canadian Legion Branch No. 370	RCP 97 Lot 11	24 Dundas Street Iroquois, Ontario K0CE 1K0

2. All other taxes, rates and levies are not eligible for exemption.
3. If the property is sold, leased or the use changes, the property taxation exemption shall end when legal title is transferred, or when the lease agreement comes into effect, or when the use changes.
4. This by-law shall come into force and effect on the date of passing.

**READ** and passed in open Council, signed and sealed this 14<sup>th</sup> day August, 2012.

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MAYOR

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CLERK