

BY-LAW NO. 2017 –

A by-law of the City of Ottawa to provide an exemption from taxation for veterans' organizations within the City of Ottawa.

WHEREAS Section 6.1 *Assessment Act*, R.S.O. 1990, Chapter A.31, as amended, provides authority for a council of a municipality to exempt from taxation for a period not exceeding ten years, any premises actually 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 His or Her Majesty's allies in the war;

AND WHEREAS the Council of the City of Ottawa considers it expedient to exempt veterans' organizations from taxes except for local improvement rates;

THEREFORE, the Council of the City of Ottawa enacts as follows:

1. The premises as defined in Schedule "A", attached hereto, are exempt from taxes except for local improvement rates as long as the premises are actually used and occupied by the veterans' organization so named.
2. The exemption granted under Section 1 shall remain in effect for a period of ten (10) years commencing in the 2018 taxation year provided that the premises are used and occupied by the veterans' organization so named.
3. An exemption under this by-law does not affect the obligation to pay fees or charges that have priority lien status.
4. If any section or portion of the by-law or of Schedule "A" is found by a court of competent jurisdiction to be invalid it is the intent of the Council of the City of Ottawa that all remaining sections and portions of this by-law and of Schedule "A" continue in force and effect.
5. Schedule "A" attached hereto shall be and forms a part of this by-law.
6. The following by-laws are hereby repealed
 - a) By-law No. 2007-476 entitled "A by-law of the City of Ottawa to provide an exemption from taxation for veterans' organizations within the City of Ottawa"
 - b) By-law No. 2012-179 entitled "A by-law of the City of Ottawa to provide for an amendment to By-law 2007-476 regarding exemption from taxation for veterans' organizations".
7. This by-law shall come into force and take effect on January 1, 2018.

ENACTED AND PASSED this day of , 2017.

CITY CLERK

MAYOR

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Enacted by City Council at its meeting of

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LEGAL SERVICES

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COUNCIL AUTHORITY:

City Council

FEDCO Report , Item