



2ND SESSION, 40TH LEGISLATURE, ONTARIO
63 ELIZABETH II, 2014

Bill Pr28

An Act respecting YMCA of Hamilton/Burlington/Brantford

Mr. B. Delaney

Private Bill

1st Reading March 5, 2014

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 YMCA of Hamilton/Burlington/Brantford

Preamble

The board of directors of YMCA of Hamilton/Burlington/Brantford and the Board of Governors of Wilfrid Laurier University have applied for special legislation to permit YMCA of Hamilton/Burlington/Brantford to acquire and hold real property in the cities of Hamilton, Burlington and Brantford, to exempt from taxation for municipal and school purposes, other than local improvement rates, any land in the City of Brantford that is owned by YMCA of Hamilton/Burlington/Brantford or by Wilfrid Laurier University, or by both of them, and whose occupation and use meet specified conditions and to cancel the taxes for municipal and school purposes, other than local improvement rates, that were payable on the land for the years 2010 to 2013.

The applicants represent as follows:

1. That The Hamilton Young Men's Christian Association was incorporated as a corporation without share capital on February 27, 1886 under *An Act respecting Benevolent, Provident and other Societies*, being chapter 167 of the Revised Statutes of Ontario, 1877.
2. That *An Act respecting the Hamilton Young Men's Christian Association*, being chapter 145 of the Statutes of Ontario, 1911, confirmed the incorporation of The Hamilton Young Men's Christian Association, authorized the Association to acquire and hold real estate in the City of Hamilton and exempted from taxation, except for school purposes and local improvements, its buildings and lands in the City of Hamilton, except for any portion of them used for commercial purposes, so long as they were occupied and used for the purposes of the Association.
3. That *The Hamilton Y.M.C.A. Act, 1940* authorized the Association to acquire and hold real or personal property outside the City of Hamilton, revoked the tax exemption referred to in paragraph 2 and declared that any prior rates and taxes levied by the City of Hamilton on the Association's buildings, land, equipment and undertakings were legal, valid and binding and fixed the assessment of its buildings, lands, equipment and undertakings in the City of Hamilton for purposes of business tax and for all other rates and taxation, including school rates.
4. That The Hamilton Young Men's Christian Association changed its name to The Hamilton/Burlington Young Men's Christian Association

by letters patent of continuance dated January 23, 1980 and to YMCA of Hamilton/Burlington/Brantford by supplementary letters patent dated November 5, 2009.

5. That The Brantford Young Men's Christian Association was incorporated as a corporation without share capital on March 30, 1874 under *An Act respecting Benevolent, Provident and other Societies*, being chapter 34 of the Statutes of Ontario, 1874.
6. That *An Act to incorporate The Brantford Young Men's Christian Association*, being chapter 130 of the Statutes of Ontario, 1903, confirmed the incorporation of The Brantford Young Men's Christian Association, authorized the Association to acquire and hold real estate in the City of Brantford and exempted from taxation, except for local improvements, its buildings and lands in the City of Brantford, so long as they were occupied and used for the purposes of the Association.
7. That *The Brantford Y.M.C.A. Act, 1934* permitted The Brantford Young Men's Christian Association to acquire and hold real estate in Ontario outside the City of Brantford, but specified that any real estate acquired by The Brantford Young Men's Christian Association outside of the City of Brantford was not exempt from taxation.
8. That YMCA of Hamilton/Burlington/Brantford, under its former name, The Hamilton/Burlington Young Men's Christian Association, assumed all of the assets and liabilities of The Brantford Young Men's Christian Association on January 1, 2009.
9. That YMCA of Hamilton/Burlington/Brantford is a registered charitable organization within the meaning of the *Income Tax Act* (Canada).

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:

Power to acquire real property

1. YMCA of Hamilton/Burlington/Brantford may acquire and hold real property in the cities of Hamilton, Burlington and Brantford and may dispose of or otherwise deal with that property.

Municipal tax exemption by-law

2. (1) The council of the City of Brantford may pass by-laws exempting land, as defined in the *Assessment Act*,

from taxation for municipal purposes, other than local improvement rates, beginning January 1, 2014, if,

- (a) the land is owned by YMCA of Hamilton/Burlington/Brantford or by Wilfrid Laurier University, or by both of them, whether jointly or in common;
- (b) the land is occupied and used either,
 - (i) solely by YMCA of Hamilton/Burlington/Brantford, or
 - (ii) jointly by YMCA of Hamilton/Burlington/Brantford and one or more other non-profit entities that would be exempt from taxation for municipal purposes, other than local improvement rates, if they owned and occupied the land solely; and
- (c) YMCA of Hamilton/Burlington/Brantford is a registered charity within the meaning of the *Income Tax Act* (Canada).

Non-exempt portion of land

(2) For greater certainty, if any portion of the land is occupied and used by an entity that would not be exempt from taxation for municipal purposes, other than local improvement rates, if that entity owned and occupied the land solely, that portion of the land so occupied and used is not exempt from taxation under a by-law passed under subsection (1).

Municipal tax cancellation by-law

3. If the council of the City of Brantford passes a by-law under section 2, it may pass by-laws cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, on the same land, or any portion of it,

- (a) for the years 2010, 2011, 2012 and 2013; and
- (b) for any year or part of a year,
 - (i) to which the exemption applies, and

- (ii) for which taxes have been levied.

School taxes

Tax exemption

4. (1) If the council of the City of Brantford passes a by-law under section 2, the same land is also exempt from taxation for school purposes for the period for which it is exempt from taxation for municipal purposes, other than local improvement rates, under the by-law.

Tax cancellation

(2) If the council of the City of Brantford passes a by-law under section 3, the taxes for school purposes on the same land, including interest and penalties, are also cancelled for the years or part of a year 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 to taxes cancelled by subsection (2).

Repeals

5. The following are repealed:

1. **Subsection 1 (1) of *An Act respecting the Hamilton Young Men's Christian Association, being chapter 145 of the Statutes of Ontario, 1911.***
2. ***An Act to incorporate The Brantford Young Men's Christian Association, being chapter 130 of the Statutes of Ontario, 1903.***
3. ***The Brantford Y.M.C.A. Act, 1934.***

Commencement

6. **This Act comes into force on the day it receives Royal Assent.**

Short title

7. **The short title of this Act is the *YMCA of Hamilton/Burlington/Brantford Act (Tax Relief), 2014.***