

Legislative
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Bill Pr42

(Chapter Pr8 of the Statutes of Ontario, 2024)

An Act respecting the Luso Canadian Charitable Society

Mr. R. Cuzzetto

Private Bill

1st Reading	March 7, 2024
2nd Reading	April 25, 2024
3rd Reading	April 25, 2024
Royal Assent	April 25, 2024



An Act respecting the Luso Canadian Charitable Society

Preamble

The board of directors of the Luso Canadian Charitable Society has applied for special legislation to authorize the City of Hamilton to exempt certain land from taxation for municipal and school purposes, other than local improvement rates, beginning on January 1, 2024 while the land is used for specified purposes, and to cancel the taxes for municipal and school purposes, other than local improvement rates, that were payable during the period described in the Act. The applicant represents that the Society has a freehold interest in the land and is in the course of developing a facility, and intends to subsequently provide in the facility, not-for-profit day services and residential accommodation for people living with physical or developmental disabilities.

The applicant represents that the Society was incorporated under the *Corporations Act* by letters patent dated July 5, 2002 under the name Society of Portuguese Disabled Persons Building Fund, that it changed its name to Luso Canadian Charitable Society by supplementary letters patent dated September 29, 2009, and that it is a registered charity within the meaning of the *Income Tax Act* (Canada).

It is appropriate to grant the application.

Therefore, His Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Definition

1 In this Act,

“specified property” means the land, as defined in the *Assessment Act*, municipally known as 922 Main Street East, in the City of Hamilton, identified by assessment roll number 2518 030 254 05280 0000.

Municipal taxes

Tax exemption by-law

2 (1) The council of the City of Hamilton may pass a by-law exempting the specified property from taxation for municipal purposes, other than local improvement rates, beginning January 1, 2024, if,

- (a) the Luso Canadian Charitable Society is the registered owner of the specified property;
- (b) the specified property is occupied and used either,
 - (i) solely by the Luso Canadian Charitable Society, or
 - (ii) jointly by the Luso Canadian Charitable Society and one or more other not-for-profit entities that would be exempt from taxation for municipal purposes, other than local improvement rates, if they owned and occupied the specified property solely;
- (c) the specified property is operated for the purposes of developing a facility, and subsequently providing in the facility, not-for-profit day services and residential accommodation for people living with physical or developmental disabilities; and
- (d) the Luso Canadian Charitable Society is a registered charity within the meaning of the *Income Tax Act* (Canada).

Tax cancellation by-law

(2) If the council of the City of Hamilton passes a by-law under subsection (1), it may pass a by-law cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, on the specified property for the following periods provided that the conditions set out in clauses (1) (a), (b), (c) and (d) are satisfied:

1. The period from February 28, 2023 to December 31, 2023.
2. Any year or part of a year,
 - i. to which the exemption applies, and
 - ii. for which taxes have been levied.

Non-exempt portion of land

(3) For greater certainty, if any portion of the specified property is occupied and used by an entity other than an entity referred to in clause (1) (b), that portion of specified property so occupied and used is not exempt from taxation under a by-law passed under subsection (1) and a cancellation of taxes for municipal purposes under subsection (2) does not apply to that portion.

School taxes**Tax exemption**

3 (1) If the council of the City of Hamilton passes a by-law under subsection 2 (1), the specified property is also exempt from taxation for school purposes for the period for which the specified property 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 Hamilton passes a by-law under subsection 2 (2), the taxes for school purposes on the specified property, including interest and penalties, are also cancelled for the period for which the taxes for municipal purposes, other than local improvement rates, are cancelled.

Non-exempt portion of land

(3) For greater certainty, if any portion of the specified property is not exempt from taxation under a by-law passed under subsection 2 (1), as described in subsection 2 (3), an exemption from taxation for school purposes or a cancellation of taxes for school purposes does not apply to that portion.

Chargeback

(4) Section 353 (taxes collected on behalf of other bodies) of the *Municipal Act, 2001* applies, with necessary modifications, to taxes cancelled by subsection (2).

Commencement

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

Short title

5 The short title of this Act is the *Luso Canadian Charitable Society Act (Tax Relief), 2024*.