

**Authority:** Item 3, Audit, Finance and Administration Committee Report 24-012  
CM: June 26, 2024 Ward: 3  
Written approval for this by-law was given by Mayoral Decision MDE-2024 24  
Dated November 13, 2024

**Bill No. 196**

**CITY OF HAMILTON**  
**BY-LAW NO. 24-196**

**To Exempt the Property Municipally Known as 922 Main Street East, in the City of Hamilton, from Taxation for Municipal and School Purposes**

**WHEREAS** Section 2 of the *Luso Canadian Charitable Society Act (Tax Relief), 2024*, provides that the Council of the City of Hamilton may exempt from taxation for municipal purposes, other than local improvement rates, the property municipally known as 922 Main Street East, in the City of Hamilton, provided that the conditions set out in Section 1. (a), (b), (c) and (d) hereto are satisfied;

**WHEREAS** , Section 2 of the *Luso Canadian Charitable Society Act (Tax Relief), 2024*, provides that the Council of the City of Hamilton may cancel the taxes for municipal purposes, other than local improvement rates, including interest and penalties, for the property municipally known as 922 Main Street East, in the City of Hamilton, for the period from February 28, 2023 to December 31, 2023, and any year or part of a year to which the exemption applies and for which taxes have been levied;

**WHEREAS** Section 3 of the *Luso Canadian Charitable Society Act (Tax Relief), 2024*, provides that the property municipally known as 922 Main Street East, in the City of Hamilton, shall also be 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; and

**WHEREAS** it is deemed expedient to enact a by-law pursuant to Sections 2 and 3 of the *Luso Canadian Charitable Society Act (Tax Relief), 2024*.

**NOW THEREFORE** the Council of the City of Hamilton enacts as follows:

1. The property municipally known as 922 Main Street East is exempt from taxes for municipal and school purposes, other than local improvement rates, if:
  - (a) the Luso Canadian Charitable Society is the registered owner of the specified property;
  - (b) the 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 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).
2. This exemption is effective January 1, 2024.
  3. Provided that the conditions set out in Section 1. are satisfied, the taxes for municipal and school purposes, other than local improvement rates, including interest and penalties, for the property municipally known as 922 Main Street East are cancelled for the following periods:
    - (a) The period from February 28, 2023 to December 31, 2023; and
    - (b) Any year or part of a year:
      - (i) to which the exemption applies, and
      - (ii) for which taxes have been levied.
  4. Section 353 (taxes collected on behalf of other bodies) of the Municipal Act, 2001 applies, with necessary modifications, to taxes cancelled by Section 3.
  5. If any portion of the specified property is occupied and used by an entity other than an entity referred to in subsection 1. (b), that portion of specified property so occupied and used is not exempt from taxation under a by-law passed under Section 1. and a cancellation of taxes for municipal purposes under Section 3. does not apply to that portion.
  6. This By-law is deemed to have come into force on January 1st, 2024.

**PASSED** this 13<sup>th</sup> day of November, 2024.

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A. Horwath  
Mayor

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M. Trennum  
City Clerk