



The Corporation of the City of Cornwall
Regular Meeting of Council
By-law 2020-045

Department: Financial Services
Division: Finance
By-law Number: 2020-045
Report Number: 2020-243-Financial Services
Meeting Date: February 24, 2020
Subject: 2020-045 By-law to provide an exemption for municipal
taxation for Veterans' Organizations within the City of Cornwall
and to repeal By-law No. 2011-102

Whereas Section 6.1 of the *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 (10) years, any premises actually used and occupied as a memorial home, clubhouse or athletic grounds by persons in the armed forces of His or Her Majesty or an ally of His or Her Majesty in any war; and

Whereas the Council of the Corporation of the City of Cornwall has authorized a one hundred per cent (100%) municipal tax exemption for the three (3) veteran's facilities identified as the Army Navy Air Force Association, Navy Veterans Association, and Royal Canadian Air Force Association situated in the City of Cornwall for a ten (10) year period from 2020 – 2029.

Now therefore be it resolved that the Council of The Corporation of the City of Cornwall enacts as follows:

1. That By-law No. 2011-102 be repealed and replaced with By-law No. 2020-046
2. That the premises as defined on Schedule "A", attached hereto, are exempt at one hundred percent (100%) from municipal taxation provided that the premises are actually used and occupied by the veterans' organizations so named for the benefit of persons who served in the armed forces of His or Her Majesty or His or Her Majesty's allies in any war.
3. That the exemption granted under Section 2 shall remain in effect for a period of ten (10) years commencing in the 2010 taxation year provided that the premises are actually used and occupied by the veterans' organizations so named for the benefit of persons who served in the armed forces of His or Her Majesty or His or Her Majesty's allies in any war.
4. That an exemption under this by-law does not affect the obligation to pay fees or charges that have priority lien status.
5. That the Mayor and Clerk be and are hereby authorized to execute all documents to complete this matter.

Read, signed and sealed in open Council this 24th day of February, 2020.

Manon L. Levesque
City Clerk

Bernadette Clement
Mayor

Schedule "A"

Veterans' Organizations

<u>Address</u>	<u>Name of Veterans' Organization</u>
14 Marlborough St., N	Army Navy Air Force Club
30 Sixth St., E	Navy Veterans Association
240 Water St., W	Royal Canadian Air Force Association



Report Approval Details

Document Title:	By-law - Municipal Tax Exemption to War Veterans' Organizations - 2020-243-Financial Services.docx
Attachments:	
Final Approval Date:	Feb 14, 2020

This report and all of its attachments were approved and signed as outlined below:

Tracey Bailey - Feb 13, 2020 - 2:26 PM

Maureen Adams - Feb 14, 2020 - 3:27 PM