

VILLAGE OF KINGSTON
BY-LAW #3
TAX EXEMPTION BY-LAW

Title

1. This By-Law shall be entitled the "Tax Exemption By-Law."

Definitions

2. In this By-Law:
 - (a) "Charitable Property" means a property used directly and solely for a charitable purpose, of a particular charitable organization registered as such under the Income Tax Act (Canada) and regulations made thereunder.
 - (b) "Full Exemption" means the organization is exempt from paying the Village mill rate.
 - (c) "Non-Profit Organizations" is defined as a non-profit community, charitable, fraternal, educational, religious, cultural or sporting organization that, in the opinion of the Commission, provides services that might otherwise be a responsibility of the Commission.
 - (d) "Partial Exemption" is defined as the difference between the Village Commercial Tax Rate and the Village Residential Tax Rate.

General Provisions

3. This By-law provides property tax exemptions in certain conditions pursuant to authority in Section 429 (1) of the Municipal Government Act.
4. Nothing in this Ordinance shall relieve the owners of these properties from paying Special Area Rates, Fire Protection Rates or User Charges.
5. The subject properties and tax exemptions are as set out in the following Schedules which are incorporated into and form part of this By-law:

Schedule A: Registered Canadian Charitable Organizations

Schedule B: Non-Profit Organizations



6. Charitable Organizations shown in Schedule A are eligible for the Full Exemption.
7. Non-Profit Organizations shown in Schedule B are eligible for the Partial Exemption.
8. Tax exemption pursuant to this By-law is conditional on continuing eligibility for municipal tax exemption under the Municipal Government Act and terms herein.
9. Where a property or part thereof which is listed in a schedule to this By-law ceases to be eligible for tax exemption pursuant to the Municipal Government Act and / or to the conditions imposed herein, whether by loss of registration status, change of occupation or use or otherwise, then the exemption hereunder ceases and tax shall become immediately payable as at and from the date on which eligibility ceased.
10. This By-law shall be effective retroactive to April 1, 2010.



Schedule A – Charitable Organizations

The following properties of named registered Canadian charitable organizations under the Income Tax Act, which properties are used directly and solely for a charitable purpose, are exempt from municipal taxation.

| Property/Facility | Owner | Assessment Account No. | Civic Address |
|---------------------|--------------------------------|------------------------|------------------|
| Lions Hall | Lions Club of Kingston | 02565056 | 1482 Veterans Ln |
| Western Kings Arena | Western Kings Rink Association | 04876717 | 1490 Westwood Dr |



Schedule B – Non-Profit Organizations

The following properties of non profit community, charitable, fraternal, educational, religious, cultural or sporting organizations which organizations are, in the opinion of Commission, providing a service that might otherwise be the responsibility of the Commission are exempt from municipal taxation.

| Property/Facility | Owner | Assessment Account No. | Civic Address |
|-------------------|-------------------|------------------------|-----------------|
| Markland Lodge 99 | Markland Lodge 99 | 03037037 | 588 Victoria Dr |

