

The Corporation of the City of Kenora

By-Law Number 44 - 2014

A By-Law to Exempt from Taxation for Municipal and School Board Purposes the Interest of Kenora Airport Authority Inc. in the lands comprising the Kenora Airport as a Municipal Capital Facility pursuant to the provisions of Subsection 110(6) of the Municipal Act, 2001 and Ontario Regulation 603/06

Whereas subsection 110(6) of the Municipal Act, 2001 provides that the council of a municipality may exempt from taxation for municipal and school board purposes, land or a portion of it on which municipal capital facilities are or will be located; and

Whereas pursuant to subsection 2(1) of Ontario Regulation 603/06, two of the classes of municipal capital facilities that are eligible municipal capital facilities for the purposes of a tax exemption under subsection 110(6) of the Municipal Act, 2001; and

Whereas the Corporation of the City of Kenora and Kenora Airport Authority Inc. entered into an agreement for the provision of municipal capital facilities at Kenora Airport (the "Airport");

Now Therefore The Corporation of the City of Kenora enacts as follows:

1. In this By-law:

"Airport" means the lands and premises comprising Kenora Airport as currently described in Schedule "A" hereto, together with all future lands acquired from time to time by the City or the Authority for the purposes of the Airport;

"Agreement" means the agreement between the City and Kenora Airport Authority Inc., executed on April 15, 2014 for the provision of municipal capital facilities at the Airport within the meaning of s.110(6) of the Municipal Act, 2001 and any subsequent amendments thereto.

"Land" means all lands and premises comprising the Airport from time to time.

2. The Airport is subject to an Agreement between the City and Kenora Airport Authority Inc. for the provision of municipal capital facilities within the meaning of subsection 110(6) of the Municipal Act, 2001.

3. This By-law shall exempt from taxation for municipal and school board purposes the interest of Kenora Airport Authority Inc. in the Airport and shall not operate in any manner whatsoever so as to exempt from taxation for municipal and school board purposes any other leasehold interest, tenancy, sub-lease, sub-tenancy, occupancy, licence, user or other interest held by any other tenant, lessee, sub-tenant, sub-lessee, occupant, licensee, user or any other Person at the Airport.

4. This By-law, and the treatment of Kenora Airport Authority Inc. hereunder, shall not be construed to affect the liability to assessment and taxation for municipal and school board purposes of any other Person, tenant, occupant, user or land at the Airport which is occupied or used by any other Person.
5. Land at the Airport leased, occupied or used by Kenora Airport Authority Inc. shall be exempt from taxation for municipal and school board purposes, including assessment for vehicle parking lots, except when subject to a further tenancy, occupant or user agreement with any other Person.
6. Kenora Airport shall be exempt from taxation for municipal and school purposes including assessment for vehicle parking lots for Land at the Airport leased, occupied or used by Kenora Airport Authority Inc. at the Airport, except to the extent that Land at the Airport is subject to a further tenancy, occupancy or user agreement with any other Person.
7. The tax exemption provided for herein shall take effect on January 1, 2014.
8. Upon passing this By-law, the Clerk, or his or her designate, shall give written notice of this By-law and of the Agreement to the Municipal Property Assessment Corporation and the secretary of any school board if the area of jurisdiction of the board includes the land exempted by this By-law.
9. This By-law shall not be considered to provide for a tax exemption in respect of a special levy under sections 311 or 312 of the Municipal Act, 2001, for sewer and water.
10. Section 357 of the Municipal Act, 2001, applies with the necessary modifications to allow for a cancellation, reduction or refund of taxes that are no longer payable as a result of this By-law.
11. That this By-law shall come into force and be in effect from and after the final passing thereof.

**By-Law Read a First and Second Time this 15 day of April, 2014.
By-Law Read a Third and Final Time this 15 day of April, 2014.**

The Corporation of the City of Kenora

David S. Canfield, Mayor

Joanne McMillin, City Clerk