

2ND SESSION, 39TH LEGISLATURE, ONTARIO 60 ELIZABETH II, 2011

Bill Pr43

(Chapter Pr4 Statutes of Ontario, 2011)

An Act respecting the Ursuline Religious of the Diocese of London in Ontario

Mr. Hoy

1st ReadingDecember 9, 20102nd ReadingApril 13, 20113rd ReadingApril 13, 2011Royal AssentMay 4, 2011

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An Act respecting the Ursuline Religious of the Diocese of London in Ontario

Preamble

The General Superior and the General Council of the Ursuline Religious of the Diocese of London in Ontario have applied for special legislation to exempt certain land from taxation for municipal and school purposes, other than local improvement rates, beginning June 28, 2010, while the land is used for a specified purpose.

The applicants represent that the Ursuline Religious of the Diocese of London in Ontario was incorporated under the name The Ursuline Academy of Chatham by *An Act to incorporate the Ursuline Academy of Chatham*, being chapter 142 of the Statutes of the Province of Canada, 1866, and that its name was changed to the Ursuline Religious of the Diocese of London in Ontario by *An Act to amend The Act to incorporate the Ursuline Chatham*, being chapter 111 of the Statutes of Ontario, 1916.

The applicants further represent that the Ursuline Religious of the Diocese of London in Ontario owns a freehold interest in the land at 20 Merici Way in the Municipality of Chatham-Kent, which is used as its Motherhouse, for the residence and care of its members and for religious and educational purposes, and that the Ursuline Religious of the Diocese of London in Ontario is a notfor-profit religious Roman Catholic order of women whose members are devoted to life-long learning and education and is a registered charity within the meaning of the *Income Tax Act* (Canada).

It is appropriate to grant the application.

Therefore, Her 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 20 Merici Way in the Municipality of Chatham-Kent and legally described as Parts 1, 8 and 12 of Registered Plan 24R7721, deposited in the Kent Land Registry Office (No. 24).

Municipal tax exemption by-law

2. The council of the Municipality of Chatham-Kent may pass by-laws exempting the specified property from taxes for municipal purposes, other than local improvement rates, beginning June 28, 2010, if,

- (a) the specified property is occupied and used solely for the purposes of the Ursuline Religious of the Diocese of London in Ontario;
- (b) the Ursuline Religious of the Diocese of London in Ontario is the registered owner of the specified property; and
- (c) the Ursuline Religious of the Diocese of London in Ontario is a registered charity within the meaning of the *Income Tax Act* (Canada).

Municipal tax cancellation by-law

3. If the council of the Municipality of Chatham-Kent passes a by-law under section 2, it may pass by-laws cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, on the specified property for any year or part of a year,

- (a) to which the exemption applies; and
- (b) for which taxes have been levied.

School taxes

Tax exemption

4. (1) If the council of the Municipality of Chatham-Kent passes a by-law under section 2, the specified property is also exempt from taxes for school purposes for so long as the by-law remains in effect.

Tax cancellation

(2) If the council of the Municipality of Chatham-Kent passes a by-law under section 3, the taxes for school purposes on the specified property, including interest and penalties, are also cancelled for the years or part of a year for which the taxes for municipal purposes, other than local improvement rates, are cancelled.

Chargeback

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

Commencement

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

Short title

6. The short title of this Act is the Ursuline Religious of London Act (Tax Relief), 2011.