

**THE CORPORATION OF THE TOWNSHIP OF PELEE**

**BY-LAW NO. 2011-35**

**A By-Law of the Corporation of the Township of Pelee to  
authorize tax relief for the municipal portion of the  
property taxes related to the Royal Canadian Legion, Pelee Island  
Branch No. 403 and to rescind By-Law 1701.**

WHEREAS pursuant to the Assessment Act, RSO 1990 Chapter A 31, Section 6.1(1), land that is used and occupied as a memorial home, clubhouse or athletic grounds by person who served in the armed forces of His or Her Majesty or an ally of His or Her Majesty in any war is exempt from taxation in the circumstance and to the extent described in this section; and

WHEREAS the Council of the Municipality may pass by-laws exempting from taxation, other than the school taxes and local improvement rates, land described in subsection (1) on such conditions as may be set out in the by-laws; and

WHEREAS an exemption under subsection (2) must not exceed 10 years but may be renewed at any time during the last year of exemption; and

WHEREAS The Council of the Corporation of the Township of Pelee deems it advisable to enact a By-Law pursuant to Section (6) of the Assessment Act to exempt the municipal (lower tier) portion of the taxes for the Royal Canadian Legion, Pelee Island, Branch No. 403.

NOW THEREFORE THE Council of the Township of Pelee enacts the following:

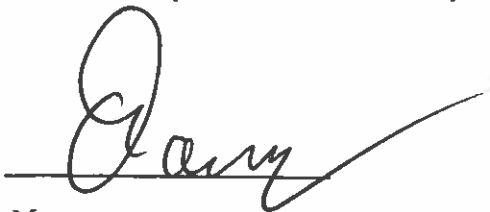
1. The lands owned by the Royal Canadian Legion, Pelee Island, Branch 403, which are used and occupied as a memorial; home, clubhouse or athletic grounds by person who served in the armed forced of His or Her majesty or an ally of His or Her majesty in any war be exempt from the municipal (lower tier) portion of their property tax bill, excluding any local improvement rates.
2. That the tax exemption outline in (1) above be for the years 2011-2012 inclusive.
3. That this by-law be cited as the "Municipal Tax Exemption for Land Used by Veterans By-Law".
4. This By-Law shall take into effect and come into force on and from January 1, 2011.

AND THAT By-law 1701 is hereby rescinded.

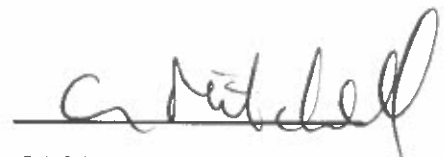
**READ A FIRST AND TAKEN AS READ A SECOND AND THIRD TIME AND FINALLY  
PASSED THIS 17<sup>TH</sup> DAY OF OCTOBER, 2011.**

AND THAT this by-law shall come into the effect on the 1<sup>st</sup> day of January, 2011.

PASSED in open Council this 17<sup>th</sup> day of October, 2011.



Mayor



CAO/Clerk/Treasurer