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**Date:** July 03, 2018  
**To:** Mayor and Council  
**Author:** Linda Brohman, Tax Collector  
**RE:** Kingsville Historical Park Inc. Exemption By-Law (162 Lansdowne Avenue)  
**Report No.:** FS-2018-11

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## **AIM**

Obtain council authorization to exempt 162 Lansdowne Avenue from taxation for municipal and school purposes.

## **BACKGROUND**

On May 28, 2018, Council directed Administration to prepare a by-law, in an effort to satisfy the Municipal Property Assessment Corporation's criteria, to exempt Kingsville Historical Park Inc. from property taxation. Motion 340-2018, moved by G. Queen and seconded by T. Neufeld.

## **DISCUSSION**

The Kingsville Historical Park Inc. (KPHI) currently applies and receives a 40% charity rebate on its property taxes each year. They also apply and receive a grant from the Town of Kingsville for the remainder of their property taxes each year. KPHI has requested that the Town of Kingsville pass a by-law exempting them from property taxation, as they are an "exhibition building".

Section 3(1)16 of the *Assessment Act*, R.S.O. 1990, c. A. 31 states "The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which the land situate consents that it shall be exempt." This section authorizes the council of a municipality to exempt lands formed for the erection of exhibition buildings from property taxation. The section does not provide specific criteria for the exemption; it leaves this discretion to council.

There have been examples of this section of the *Assessment Act* being used in the past. The following “exhibition buildings” have been granted exemptions:

- Textile Museum of Canada (1992)
- Hockey Hall of Fame (1993)
- Bata Shoe Museum (1995)
- Toronto’s First Post Office (2000)
- Canadian Canoe Museum (2001)

KPHI is a not for profit registered charity. Its letters patent read as follows:

The establishment and operation of a historical park for the purpose of:

- a) Promoting public interest in the history of the Kingsville area and encouraging research there in;
- b) Conducting and promoting historical research;
- c) Maintaining a library and museum using its facilities for educational purposes.

KPHI also has a General Operating By-Law which states its goals as follows:

- Promote public interest in the history of the Kingsville area
- Conduct and promote historical research
- Collect and preserve artifacts pertinent to Kingsville and Essex County history
- Maintain a library and museum using its facilities for educational purposes
- Instill in the youth of the area, a respect and interest in the past sacrifices made by War Veterans towards the preservation of freedom and peace.

The letters patent, and published goals are relevant factors that council should consider to allow the s. 3(1)16 exemption.

Once municipal council has passed a by-law granting the exemption, the Municipal Property Assessment Corporation (MPAC) will review the by-law, *Assessment Act*, the letters patent, article of incorporation, etc., and an onsite inspection may be conducted. MPAC will take all of this information into consideration when deciding the eligibility for exemption.

The by-law includes the municipal and school portion of taxes, but does not include local improvement rates.

The by-law should be repealed if the property is sold, or the operations or intended uses of the property significantly change or the owners become a for-profit organization.

## **LINK TO STRATEGIC PLAN**

Promote the betterment, self-image and attitude of the community.

## **FINANCIAL CONSIDERATIONS**

The Town of Kingsville has been effectively writing-off the property taxes for KPHI through the annual grant process. If MPAC classifies the property as exempt, the Town will no longer be out-of-pocket for the County and School Board levies associated with this property. This will save the Town approximately \$2,850 per year.

Staff are not aware of any other exhibition buildings that would qualify for the property tax exemption under Section 3 (1) 16 of the *Assessment Act*. If any other properties owners come forward seeking this exemption, these will be reviewed on a case by case basis.

## **CONSULTATIONS**

Jennifer Astrologo, Director of Corporate Services  
Katherine Gunning, Treasurer, Kingsville Historical Park Inc.  
Municipal Property Assessment Corporation

## **RECOMMENDATION**

Council authorize by-law 86-2018 to authorize exempt the lands known municipally as 162 Lansdowne Avenue from taxation for municipal and school purposes.

*Linda Brohman*

Linda Brohman, BBA  
Tax Collector

*Ryan McLeod*

Ryan McLeod, CPA, CA  
Director of Financial Services

*Peggy Van Mierlo-West*

Peggy Van Mierlo-West, C.E.T.  
Chief Administrative Officer