

THE CORPORATION OF THE CITY OF SAULT STE. MARIE

BY-LAW 2025-68

TAXATION EXEMPTION: A by-law to provide for the taxation exemption for 180 Brock Street as a Municipal Capital Facility.

WHEREAS subsection 110(1) of the *Municipal Act, 2001*, S.O. 2001, c.25 as amended, authorizes a local municipality to enter into a Municipal Capital Facilities agreement;

AND WHEREAS section 110(6) of the *Municipal Act, 2001* authorizes a municipality to exempt all or part of a Municipal Capital Facility from taxes levied for municipal and school purposes;

AND WHEREAS section 6(1)(b) of O. Reg. 603/06 authorizes the said taxation exemption for municipal capital facilities only where the municipal council declares such municipal capital facilities for public use;

AND WHEREAS the agreement between The Corporation of The Incorporated Synod of the Diocese of Algoma, dated April 9, 2025, declared the 721 Wellington Street East, identified as assessment roll number 5761-00-038-052-00-0000-00 as a Municipal Capital Facility for cultural, recreational or tourist purposes for the public;

NOW THEREFORE the Council of The Corporation of the City of Sault Ste. Marie **ENACTS** as follows:

1. **EXEMPTION FROM TAXATION**

The lands in the City of Sault Ste. Marie known as the Sault Ste. Marie Police Services, located at 180 Brok Street, is exempted from taxation for municipal and school purposes for the lands and municipal capital facilities thereon.

2. **EFFECTIVE DATE**

This by-law takes effect on the day of its final passing.

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PASSED in open Council this 29th day of April, 2025.

MAYOR – MATTHEW SHOEMAKER

CITY CLERK – RACHEL TYCZINSKI

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