

**APPENDIX “A” TO FIN-2024-299**

BY-LAW OF THE  
CORPORATION OF THE CITY OF KITCHENER

BY-LAW NO. 2024-XXX

(Being a by-law to provide a property tax exemption for certain affordable housing pursuant to section 110(9) of the *Municipal Act*, 2001)

WHEREAS section 110 of the *Municipal Act*, 2001, S.O. 2001, c.25, as amended (the “Act”), allows municipalities to enter into agreements for the provision of municipal capital facilities;

AND WHEREAS Ontario Regulation 603/06 (the “Regulation”) sets out the classes of municipal capital facilities for which a municipality may enter into such agreements, one of which is municipal housing project facilities;

AND WHEREAS The Regional Municipality of Waterloo enacted By-law 24-007, being a by-law to provide for municipal housing project facilities (the “Municipal Housing Facilities By-law”);

AND WHEREAS the Municipal Housing Facilities By-law contains the elements of a municipal housing facility by-law required by the Regulation;

AND WHEREAS the City wishes to provide financial or other assistance as prescribed by the Act and the Regulation;

AND WHEREAS subsection 110(9) of the Act allows another municipality that has not entered into an agreement to provide a tax exemption provided that an agreement has been entered into with the service manager under the *Housing Services Act*, 2011, S.O. 2011, c.6, Sched. 1 (the “Housing Services Act”).

AND WHEREAS The Regional Municipality of Waterloo is a Consolidated Municipal Service Manager and is authorized to operate and manage housing as well as establish, fund and administer programs for the provision of residential accommodation in its service area under the Housing Services Act;

NOW THEREFORE, the Council of The Corporation of the City of Kitchener enacts as follows:

1. Subject to the following, the City of Kitchener shall approve exemption from taxation in relation to the portion of municipal property taxes levied by the City of Kitchener, for lands which contain an approved Municipal Housing Project Facility:

- a. The Municipal Housing Project Facility must meet the definition of a Municipal Housing Project Facility as set out in Municipal Housing Facilities By-law;
  - b. The exemption shall be limited to the lands, or portion thereof, containing the Municipal Housing Project Facility;
  - c. The Municipal Housing Project Facility shall consist of a building or structure used as a residential purpose and owned and operated by:
    - i. a corporation to which the *Not-for-Profit Corporations Act, 2010* , S.O. 2010, c. 15, as amended, applies, that is in good standing under that Act and whose primary object is to provide housing;
    - ii. a corporation without share capital to which the *Canada Not-for-profit Corporations Act* (S.C. 2009, c. 23), as amended, applies, that is in good standing under that Act and whose primary object is to provide housing;
    - iii. a non-profit housing co-operative that is in good standing under the *Co-operative Corporations Act*, R.S.O. 1990, c. C.35, as amended; or
    - iv. a co-operative corporation for which the *Co-operative Corporations Act*, R.S.O. 1990, c. C.35, as amended applies, that is in good standing under that Act, whose primary objective is to provide affordable housing, and which is subject to the Housing Services Act.
  - d. The Municipal Housing Project Facility must have entered into a municipal capital facilities agreement with the Regional Municipality of Waterloo as a service manager under the Housing Services Act, in accordance with the provisions of the Municipal Housing Facilities By-law and section 110 of the Municipal Act.
2. Any exemptions provided pursuant to this by-law shall be limited to a period of twenty (20) years commencing on the effective date of the any agreement to which said exemption relates, as set out in section 1(c) above.
  3. This by-law shall come into force and effect on the date of its final passing.

PASSED at the Council Chambers of the City of Kitchener this \_\_\_\_ day of August, 2024.

---

Mayor

---

Clerk