

Attachment 4

THE CORPORATION OF THE TOWNSHIP OF WILMOT

BY-LAW NO. 2025-34

**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 “Municipal Act”), allows municipalities to enter into agreements for the provision of municipal capital services;

AND WHEREAS Ontario Regulation 603/06 (the “Regulation”) sets out 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 Township 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 the Consolidated Municipal Service Manager for the Township of Wilmot and is authorized to operate and manage housing as well as establish, fund and administer programs for the provision of residential accommodations in its service area under the Housing Services Act;

**NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWNSHIP OF
WILMOT ENACTS AS FOLLOWS:**

1. Subject to the following, the Township of Wilmot shall approve exemption from taxation in relation to the portion of municipal property taxes levied by the Township of Wilmot, for lands which contain an approved Municipal Housing Project Facility under the following conditions:
 - a. The Municipal Housing Project Facility must meet the definition of a Municipal Housing Project Facility as set out in the 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 the 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.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 the 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 agreement to which said exemption relates, as set out in section 1(c) above.
3. This by-law shall come into force and effect of its final passing.

READ a first and second time in Open Council this 23rd day of June, 2025.

READ a third time and finally passed in Open Council this 23rd day of June, 2025.

Mayor

Clerk