



The Municipal Corporation of the Town of Fort Erie

By-law No. 151-2018

Being a By-law to Repeal By-law No. 26-2015 (Council Remuneration Tax Exemption)

Whereas Subsection 283(5) the *Municipal Act, 2001*, as amended, provides that a municipality may pass a by-law such that one-third of the remuneration paid to the elected members of the council and its local boards is deemed as expenses incident to the discharge of their duties as members of the council or local board; and

Whereas By-law No. 26-2015 provides that one-third of the remuneration paid to the elected members of Council and members of local boards shall be deemed as expenses incident to the discharge of their duties and are tax exempt; and

Whereas the 2017 Federal Budget (Bill C 44), which received Royal Assent on June 22, 2017, provides that non-accountable allowances paid to elected officers will be taxable income for 2019 and later tax years;

Now therefore the Municipal Council of The Corporation of the Town of Fort Erie enacts as follows:

1. **That** By-law No. 26-2015 is repealed effective January 1, 2019.
2. **That** the Clerk of the Town is authorized to effect any minor modifications, corrections, or omissions, solely of an administrative, numerical, grammatical, semantical or descriptive nature to this by-law or its schedules after the passage of this by-law.

Read a first, second and third time and finally passed this 10th day of December, 2018.

Mayor

Clerk

I, Carol Schofield, the Clerk, of The Corporation of the Town of Fort Erie certifies the foregoing to be a true copy of By-law No. 151-2018 of the said Town. Given under my hand and the seal of the said Corporation, this day of , 20__.
