

Authority: Policy and Finance Committee Report No. 8, Clause No. 8, adopted,  
as amended, by City of Toronto Council on October 26 and 27, 1999  
Enacted by Council: October 27, 1999

**CITY OF TORONTO**

**BY-LAW No. 726-1999**

**To create a Tax Rebate Program for Veteran's Clubhouses and Legion Halls.**

WHEREAS subsection 442.1(4) of the *Municipal Act* (the "Act") allows a municipality to have a tax rebate program under section 442.1 which provides tax rebates to eligible charities, organizations that are similar to eligible charities, or a class of such organizations defined by the municipality; and

The Council of the City of Toronto HEREBY ENACTS as follows:

**1.** In this by-law:

"Clubhouse" means lands or buildings used as a clubhouse for veterans of the naval, military or air forces of Canada, Great Britain or Her Majesty's allies;

"Eligible Organization" means an organization providing a Clubhouse which organization is listed in Column I of section 2 hereof;

"Taxes" mean property taxes for municipal and school purposes levied for the year on the real property listed in Column II of section 2 and payable by the Eligible Organization.

**2.** Provided that an Eligible Organization meets the qualifications set out in section 3, an annual tax rebate in the amount of 100 per cent of the Taxes payable by the Eligible Organization listed in Column I for the land occupied by it and used for the purposes of a Clubhouse at the location listed in Column II, shall be provided to the Eligible Organization for each of 1999, 2000 and 2001.

Column I

Scarborough Branch 13  
Oakridge Branch No. 73  
Royal Canadian Legion  
Royal Canadian Legion  
Royal Canadian Legion  
Royal Canadian Legion  
Canadian Legion Branch 46  
Organization of Veterans

Column II

1577 Kingston Rd  
2 Robinson Av  
937 Warden Ave  
45 Lawson Rd  
59 Lawson Rd  
100 Salome Dr  
72 Durie St  
2032 Dundas St W

Column I	Column II
Royal Canadian Legion	805 Dovercourt Rd
Army Navy and Air Force	847 Dovercourt Rd
Canadian Corps	201 Niagara St
Army Navy and Air Force	9 Ossington Av
Polish Veterans	783 College St
Royal Canadian Legion	326 Queen St W
Polish Combatants	206 Beverly St
Naval Club of Toronto	14 Hayden St
Army Navy and Air Force	128 Broadview Av
36th Ulster Division	1045 Gerrard St E
Baron Byng Memorial	243 Coxwell Av
Trustees Beaches Branch #42	303 Kingston Rd
East Toronto	9 Dawes Rd
Royal Canadian Legion	81 Peard Rd
Woodbine Heights Canadian	1240 Woodbine Av
Royal Canadian Legion	1083 Pape Av
Royal Canadian Legion	46 Denison Rd E
Royal Canadian Legion	948 Sheppard Av W
Canadian Legion Toronto	4711-4719 Bathurst St
Royal Canadian Legion	6 Spring Garden Av
Army Navy and Air Force	2080 Dufferin St
Fairbank Br Canadian	31 Shortt St
Royal Canadian Legion	432 Rogers Rd
Royal Canadian Legion	1050 Weston Rd
Trustees of Royal Canadian	3591 Dundas St W
Army Navy and Air Force	702 Jane St
Colonel J.E.L.	3326 Bloor St W
Canadian Legion	515 Royal York Rd
Trustees of Canadian	11 Irwin Rd
Sir Winston Churchill	150 Eighth St
Canadian Legion Br 101	3850 Lake Shore Blvd W
Queens Own Rifles	1395 Lake Shore Blvd W
Royal Canadian Legion	1245 Dupont St
Sgt A. Trowles Branch 59	1032 Queen St W
Royal Canadian Legion	218 Richmond St W
Sappers Club	578 Spadina Av
48th Highlanders	29 Leslie St
Dominion Civil Service	1403 Gerrard St E
Army Navy and Air Force	406-410 Royal York Rd

3. An Eligible Organization is qualified to receive a tax rebate under section 2 if:
- (a) the Eligible Organization occupies the real property described in section 2 and uses it for the purposes of a Clubhouse;

- (b) if the real property described in section 2 is occupied by the Eligible Organization pursuant to a lease, the Eligible Organization has provided to the City by September 1st of each year, other than 1999, for which it wishes to receive a tax rebate under section 2, and by December 1st, 1999 for the 1999 taxation year:
  - (i) a copy of the lease agreement between the Eligible Organization and its landlord for the real property described in section 2; and
  - (ii) written confirmation from the landlord of the real property described in section 2 of the amount of Taxes payable by the Eligible Organization for that year, pursuant to the terms of the lease agreement.
- (c) the Eligible Organization has provided the information required by section 4 by the deadline set out therein;
- (d) no Taxes for previous years on the real property described in section 2 remain in arrears;
- (e) the Eligible Organization agrees to notify the City Treasurer of any change in circumstances which would alter its status as an Eligible Organization.

**4.** Each Eligible Organization must annually submit to the City on or before the first day of September of each year, other than 1999, for which it wishes to receive a tax rebate under section 2, and on or before the first day of December of 1999 for the 1999 taxation year, a copy of its audited financial statements, and written confirmation of information pertaining to the organization and its operations, in a form satisfactory to the City's Chief Financial Officer and Treasurer.

**5.** The City will provide to each Eligible Organization which receives a tax rebate under section 2, an annual statement of the amount of tax rebate for the year including the amount of taxes for school purposes which have been so rebated.

ENACTED AND PASSED this 27th day of October, A.D. 1999.

CASE OOTES,  
Deputy Mayor

NOVINA WONG,  
City Clerk

(Corporate Seal)