

Authority: Policy and Finance Committee Report No. 8, Clause No. 9,
as adopted by City of Toronto Council on October 26 and 27, 1999
Enacted by Council: November 25, 1999

CITY OF TORONTO

BY-LAW No. 829-1999

To Create a Tax Rebate Program for Ethno-Cultural Centres.

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

WHEREAS at its meeting of October 26 and 27, 1999, City Council adopted recommendations for a tax rebate program under section 442.1 for a class of such organizations that is comprised of certain ethno-cultural centres; and

WHEREAS certain former area municipalities passed by-laws cancelling taxes for certain ethno-cultural centres for all future years in which conditions set out in the by-laws were met, pursuant to private legislation.

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

1. In this by-law:

“Eligible Organization” means an organization providing an Ethno-Cultural Centre and meeting the qualifications for a tax rebate set out in section 3;

“Eligible Property” means real property owned, occupied and used by an Eligible Organization for the purposes of providing an Ethno-Cultural Centre;

“Ethno-Cultural Centre” means a centre for the promotion of culture within the multi-cultural context of Canadian society and for the facilitation of communication and understanding of culture, education, arts and trade, the activities of which are accessible to the community as a whole or an appreciable portion thereof at minimal or no cost, and which are not contrary to public policy;

“Taxes” mean property taxes levied for the year on Eligible Property for municipal and school purposes, 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 on Eligible Property, shall be provided to the Eligible Organization.

3. An organization providing an Ethno-Cultural Centre is qualified to receive a tax rebate under section 2 and is an Eligible Organization if:

- (a) it is a registered charity within the meaning of the *Income Tax Act* (Canada);
- (b) it owns, occupies and uses the Eligible Property for the purposes of an Ethno-Cultural Centre;
- (c) it has made an application for a tax rebate in accordance with the provisions of section 4, which application is in respect of those Taxes levied in the year following the year in which the application is made and all subsequent years in which the it is otherwise qualified for a tax rebate;
- (d) no Taxes for previous years remain in arrears on the Eligible Property;
- (e) it agrees to annually notify the City's Chief Financial Officer and Treasurer of any change in circumstances which would alter its status as an Eligible Organization or the status of its property as Eligible Property, in a form satisfactory to the City's Chief Financial Officer and Treasurer.

4. (1) Applications for a tax rebate must be in writing on a form prepared by the City's Chief Financial Officer and Treasurer for this purpose, and must be submitted to the City of Toronto:

- (a) except with respect to the 2000 taxation year, on or before December 31 of the year prior to the taxation year for which a tax rebate is first sought;
- (b) on or before April 1, 2000, for applications for a tax rebate commencing in the 2000 taxation year; and
- (c) applications for a tax rebate commencing in either the 1998 and 1999 taxation years shall be deemed to have been submitted in accordance with subclause (a), if the City's Chief Financial Officer and Treasurer is prior to November 1, 1999 in possession of the documentation required by her to establish that the applicant is an Eligible Organization and that the property for which the application is made is Eligible Property.

(2) An application must include documentation in support thereof in a form satisfactory to the City's Chief Financial Officer and Treasurer, to establish that the applicant is an Eligible Organization, and that the property for which the application is made is Eligible Property.

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.

6. Section 2 of By-law No. 25240 of the former City of Scarborough is amended by deleting “for so long as:” and the following substituted:

“for the year 1997, provided that”:

7. (1) Section 2 of By-law No. 1997-0417 of the former City of Toronto, as amended, is further amended by inserting the following at the end of the section:

“, but the cancellation of taxes is not in effect after December 31, 1997”.

(2) Section 4 of By-law No. 1997-0608 of the former City of Toronto is amended by inserting the following at the end of the section:

“, but the cancellation of taxes is not in effect after December 31, 1997”.

8. (1) Section 2 of By-law No. 1997-0481 of the former City of Toronto is amended by inserting the following at the end of the section:

“, but the cancellation of taxes is not in effect after December 31, 1997”.

(2) Section 3 of By-law No. 1997-0607 of the former City of Toronto is amended by inserting the following at the end of the section:

“, but the cancellation of taxes is not in effect after December 31, 1997”.

9. Section 2 of By-law No. 33142 of the former City of North York is amended by inserting the following at the end of the section:

“and shall be effective until December 31, 1997”.

10. This by-law is deemed to have come into force on January 1, 1998.

ENACTED AND PASSED this 25th day of November, A.D. 1999.

CASE OOTES,
Deputy Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)