

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. 830-1999

**To Cancel Taxes for Lands Occupied by
Certain Ethno-Cultural Centres.**

WHEREAS the *Japanese Canadian Cultural Centre Act, 1997* (S.O. 1997, c. Pr13), the *Jamaican Canadian Association Act, 1997* (S.O. 1997, c. Pr18), the *Korean Canadian Cultural Association of Metropolitan Toronto Act, 1997* (S.O. 1997, c. Pr14), and the *4588 Bathurst Act, 1997* (S.O. 1997, c. Pr.5) (hereinafter each referred to as the “Act” and together referred to as the “Acts”) allow former area municipalities of the City of Toronto or their successor (hereinafter referred to as the “City”) to pass a by-law cancelling the taxes payable for municipal purposes, other than local improvement rates, on the lands to which each Act applies; and

WHEREAS the following Acts provide that a by-law passed under that Act may be retroactive to the following dates:

<i>Japanese Canadian Cultural Centre Act, 1997</i>	January 1, 1997
<i>Jamaican Canadian Association Act, 1997</i>	January 1, 1997
<i>Korean Canadian Cultural Association of Metropolitan Toronto Act, 1997</i>	January 1, 1996
<i>4588 Bathurst Act, 1997</i>	May 8, 1995; and

WHEREAS at its meeting of October 6, 1997, the Council of the former City of North York enacted By-law Number 33142 cancelling the taxes for municipal purposes from May 8, 1995 onward for the land and premises known municipally as 4588 Bathurst Street provided that certain conditions were met; and

WHEREAS the Acts provide that if a tax cancellation by-law is in effect for the lands to which the Act applies, a school board entitled to share in the assessment of the land for school purposes may by resolution direct the City to cancel the taxes payable on the land for the purposes of the board, and when the City receives such a resolution, it shall by by-law cancel the taxes directed to be cancelled by the resolution; and

WHEREAS at its meeting of September 30, 1997, the Metropolitan Toronto School Board resolved to direct the Council of the former City of North York to cancel the taxes payable for public elementary schools and public secondary schools on 4588 Bathurst Street used by the Bathurst Jewish Centre retroactive to May 8, 1995; and

WHEREAS neither the Council of the former City of North York nor the Council of the City of Toronto has to date passed a by-law cancelling the taxes directed to be cancelled by this resolution; and

WHEREAS subsection 257.6(3) of the *Education Act* provides that, where a private Act gives a board or an old board a power of decision or approval in relation to an exemption from taxes for school purposes, the power shall be exercised by the Minister of Finance instead of the board; and

WHEREAS by letter dated August 3, 1999 to the Chief Financial Officer and Treasurer of the City of Toronto, the Minister of Finance confirms that he will exercise his authority under subsection 257.6(3) of the *Education Act* and the *Korean Canadian Cultural Association of Metropolitan Toronto Act, 1997* to cancel the education taxes of the Korean Canadian Cultural Association, on the land municipally known as 1133 Leslie Street commencing January 1, 1996, provided that the cancellation of taxes continues to covered by tax cancellation by-law of the City of Toronto; and

WHEREAS subsection 2(4) of the *City of Toronto Act, 1997* provides that the new city stands in the place of the old municipalities for all purposes; and

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

1. For the period from January 1, 1997 to December 31, 1997, the taxes for municipal and metropolitan purposes, other than local improvement rates, are cancelled with respect to the land municipally known as 6 Garamond Court in the City of Toronto (formerly the City of North York) provided that:

- (a) the land is owned by Japanese Canadian Cultural Centre;
- (b) the land is occupied and used solely for the purposes of Japanese Canadian Cultural Centre;
- (c) Japanese Canadian Cultural Centre is a registered charity within the meaning of the *Income Tax Act* (Canada).

2. For the period from January 1, 1997 to December 31, 1997, the taxes for municipal and metropolitan purposes, other than local improvement rates, are cancelled with respect to the land municipally known as 995 Arrow Road in the City of Toronto (formerly the City of North York) provided that:

- (a) the land is owned by The Jamaican Canadian Association;
- (b) the land is occupied and used solely for the purposes of The Jamaican Canadian Association;
- (c) The Jamaican Canadian Association is a registered charity within the meaning of the *Income Tax Act* (Canada).

3. For the period from January 1, 1996 to December 31, 1997, the taxes for municipal, metropolitan, and school purposes, other than local improvement rates, are cancelled with respect to the land and premises known municipally as 1133 Leslie Street in the City of Toronto (formerly the City of North York) and more particularly described in section 1 of Schedule 1 hereof, provided that:

- (a) the land is occupied by the Korean Canadian Cultural Association of Metropolitan Toronto and used solely for the purposes of the Association; and

- (b) the Korean Canadian Cultural Association of Metropolitan Toronto is a registered charity within the meaning of the *Income Tax Act* (Canada).

4. For the period from May 8, 1995 to December 31, 1997, the taxes for metropolitan purposes and for public elementary school and public secondary school purposes, are cancelled with respect the land and premises known municipally as 4588 Bathurst Street in the City of Toronto and more particularly described in section 2 of Schedule 1 hereof, provided that:

- (a) the land is owned by 4588 Bathurst;
(b) the land is occupied and used solely for the purposes of Bathurst Jewish Centre; and
(c) Bathurst Jewish Centre is a registered charity within the meaning of the *Income Tax Act* (Canada).

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

CASE OOTES,
Deputy Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)

SCHEDULE 1

1. (a) The parcel of land being part of Lot 3, Concession 3, East of Yonge Street, in the City of Toronto (formerly the City of North York) more particularly described as the first parcel in Instrument Number T.B. 980771 registered in the Land Registry Office for the Registry Division of Metropolitan Toronto (No. 64).

(b) The parcel of land being part of Lot 3, Concession 3, East of Yonge Street, in the City of Toronto (formerly the City of North York), designated as Part 5 on Plan 64R-10039 deposited in the Land Registry Office for the Registry Division of Metropolitan Toronto (No. 64).

2. The land situate in the City of Toronto (formerly the City of North York) being composed of part of Block "A", according to a plan registered in the Land Registry Office for the Land Registry Division of Metropolitan Toronto (No. 64) as number 1899 York, and part of Block "X", according to a plan registered in the said Land Registry Office for the Land Registry Division of Metropolitan Toronto (No. 64) as number 2772.