

Authority: Policy and Finance Committee Report No. 6, Clause No. 9,
as adopted by City of Toronto Council on April 16, 17 and 18, 2002
Enacted by Council: April 18, 2002

CITY OF TORONTO

BY-LAW No. 224-2002

**To amend By-law No. 830-1999 being a By-law “To Cancel Taxes for Lands Occupied by
Certain Ethno-Cultural Centres”.**

WHEREAS By-law No. 830-1999 cancels the taxes for the period from January 1, 1997 to December 31, 1997 for municipal and metropolitan purposes, other than local improvement rates, with respect to the land municipally known as 6 Garamond Court in the City of Toronto provided that the land is owned by the Japanese Canadian Cultural Centre (the “Centre”), the land is occupied and used solely for the purposes of the Centre, and the Centre is a registered charity within the meaning of the *Income Tax Act* (Canada); and

WHEREAS section 4 of the *Japanese Canadian Cultural Centre Act, 1997* provides that when the City receives a resolution of a school board entitled to share in the assessment of 6 Garamond Court directing the City to cancel the taxes for school purposes payable on 6 Garamond Court, the City is required by by-law to cancel the taxes directed to be cancelled; and

WHEREAS subsection 257.6(3) of the *Education Act* provides that, where a private Act gives a school board or an old school 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 by the school board; and

WHEREAS by letter dated January 9, 2001 to the Chief Financial Officer and Treasurer of the City of Toronto, the Minister of Finance agreed to exercise his authority under subsection 257.6(3) of the *Education Act* and the *Japanese Canadian Cultural Centre Act, 1997* to cancel the education taxes of the Centre on the land municipally known as 6 Garamond Court, commencing January 1, 1997, provided that the cancellation of taxes continues to be covered by tax cancellation by-law of the City of Toronto;

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

1. Section 1 of By-law No. 830-1999 is amended by deleting the words “for municipal and metropolitan purposes” and adding the words “for municipal, metropolitan, and school purposes” in their place.

ENACTED AND PASSED this 18th day of April, A.D. 2002.

CASE OOTES,
Deputy Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)