

Authority: Policy and Finance Committee Report No. 9, Clause No. 7,
as adopted by City of Toronto Council on September 22, 23, 24 and 25, 2003
Enacted by Council: May 20, 2004

CITY OF TORONTO

BY-LAW No. 399-2004

To levy and collect taxes for 2003 on Certain Railway Company and Power Utility Lands.

WHEREAS paragraph 1 of subsection 315(1) of the *Municipal Act, 2001* provides that every local municipality shall impose taxes, in accordance with the regulations on the roadway or right of way of a railway company, other than the structures, substructure and superstructures, rails, ties, poles and other property on the roadway or right of way, not including land leased by the railway company to another person for rent or other valuable consideration; and

WHEREAS paragraph 2 of subsection 315(1) of the *Municipal Act, 2001* provides that every local municipality shall impose taxes, in accordance with the regulations on land owned by a power utility prescribed by the Minister of Finance (other than a public utility defined in subsection 27(1) of the *Assessment Act*) and used as a transmission or distribution corridor, not including land leased by the power utility to another person for rent or other valuable consideration; and

WHEREAS Ontario Regulation No. 387/98, as amended by Ontario Regulation No. 82/04, prescribes the 2003 tax rates for municipal purposes for such railway and power utility properties, and subject to section 4 the tax rates levied for municipal purposes by sections 1 and 2 hereof are in accordance with the tax rates so prescribed; and

WHEREAS paragraph 1 of subsection 257.7(1) of the *Education Act* provides that every municipality shall in each year levy and collect the tax rates prescribed for school purposes on the business property in the municipality; and

WHEREAS section 257.5 of the *Education Act* defines “business property” to include the railway and power utility properties described in paragraphs 1 and 2 of subsection 315(1) of the *Municipal Act, 2001*; and

WHEREAS Ontario Regulation No. 392/98, as amended by Ontario Regulation No. 81/04, prescribes the 2003 tax rates for school purposes for such railway and power utility properties, and the tax rates levied for school purposes by sections 1 and 2 hereof are in accordance with the tax rates so prescribed; and

WHEREAS Ontario Regulation No. 387/98, as amended, and Ontario Regulation No. 392/98, as amended, prescribe the Generation Corporation, as defined in the *Electricity Act, 1998*, or a subsidiary thereof within the meaning of that Act, and the Services Corporation, as defined in the *Electricity Act, 1998*, or a subsidiary thereof within the meaning of that Act, as prescribed power utilities for the purposes of paragraph 2 of subsection 315(1) of the *Municipal Act, 2001*;

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

1. (1) There shall be levied and collected as taxes for 2003 in the City of Toronto on the roadways or rights of way owned or leased, on December 31, 1997 by a railway company set out in Column I or the assessed owners corresponding to that railway company as set out in Table 7 of O. Reg. 387/98, as amended, and 392/98, as amended, other than the structures, substructures and superstructures, rails, ties, poles and other property on the roadway or right of way, but not including land leased by the railway company to another person for rent or other valuable consideration, the rate per acre for municipal purposes set out in Column II and the rate per acre for school purposes set out in Column III:

Column I (railway company)	Column II (rate per acre for municipal purposes)	Column III (rate per acre for school purposes)
Canadian National Railway	1,065.39	1,378.06
Canadian Pacific Railway	1,044.78	1,342.36

- (2) Subject to subsection 1(1) hereof, there shall be levied and collected as taxes for 2003 in the City of Toronto on all roadways or rights of way of a railway company, other than the structures, substructures and superstructures, rails, ties, poles and other property on the roadway or right of way, but not including land leased by the railway company to another person for rent or other valuable consideration, the rate of 611.33 per acre for municipal purposes and the rate of 822.69 per acre for school purposes.
2. There shall be levied and collected as taxes for 2003 in the City of Toronto on all land owned by a prescribed power utility and used as a transmission or distribution corridor, not including land leased by the power utility to another person for rent or other valuable consideration, the rate of 834.02 per acre for municipal purposes, and the rate of 1,208.66 per acre for school purposes.
3. All taxes levied by sections 1 and 2 hereof, shall be due and payable on or before the 8th day of December, 2003.
4. Sections 1, 3, 9, 10, 11, 12, 13, 14, 15, 16, 18, 19, 20, 21, 22 and 23 respectively of By-law No. 178-2003 apply to the taxes levied by sections 1 and 2 hereof.

ENACTED AND PASSED this 20th day of May, A.D. 2004.

DAVID R. MILLER,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)