

Authority: Executive Committee Item 10.1, adopted as amended, by City of Toronto Council on October 22 and 23, 2007; and Executive Committee Item 13.7, adopted as amended, by City of Toronto Council on November 19 and 20, 2007; and § 169-26 of Chapter 169, Officials, City, of the Municipal Code  
Enacted by Council: January 30, 2008

## **CITY OF TORONTO**

### **BY-LAW No. 123-2008**

#### **To amend Municipal Code Chapter 760, Taxation, Municipal Land Transfer Tax, to make minor technical amendments.**

WHEREAS at its meeting of December 13, 2007, City Council adopted By-law No. 1423-2007, which by-law enacted Chapter 760, Taxation, Municipal Land Transfer Tax, to the City of Toronto's Municipal Code; and

WHEREAS Chapter 760, Taxation, Municipal Land Transfer Tax requires minor technical amendments;

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

1. Chapter 760, Taxation, Municipal Land Transfer Tax, is amended as follows:
  - (1) The definition of "ELIGIBLE HOME" in § 760-2 is deleted and replaced with the following:

**"ELIGIBLE HOME**

    - (A) a detached house;
    - (B) a semi-detached house, including a dwelling house that is joined to another dwelling house at the footing or foundation by a wall above or below grade or both above and below grade;
    - (C) a townhouse;
    - (D) a share or shares of the capital stock of a co-operative corporation if the share or shares are acquired for the purpose of acquiring the right to inhabit a housing unit owned by the corporation;
    - (E) a mobile home that complies with the Canadian Standards Association Standard CAN/CSA-Z240 Mobile Homes and is suitable for year round permanent residential occupation;
    - (F) a condominium unit;
    - (G) a residential dwelling that is a duplex, triplex or fourplex;

- (H) a partial ownership interest as a tenant in common of real property if the ownership interest was acquired for the purpose of acquiring the right to inhabit a housing unit forming part of the real property; or
  - (I) a manufactured home that is manufactured in whole or in part at an offsite location, that is intended for basement installation, that is suitable for year round permanent residential occupation and that complies with,
    - (a) the Building Code made under the *Building Code Act, 1992*, S.O. 1992, c.23,
    - (b) if the manufactured home is constructed in sections that are not wider than 4.3 metres, Canadian Standards Association Standard Z240.2.1 Structural Requirements for Mobile Homes and Canadian Standards Association Standard Z240.8.1 Windows for Use in Mobile Homes, or
    - (c) if the manufactured home is constructed in sections that are 4.3 metres or wider, Canadian Standards Association Standard A277 Procedure for Certification of Factory Built Houses.
- (2) Section 760-8 is amended by adding the words “, including personal information,” after the words “may provide for such information”.
  - (3) Section 760-12 is amended by deleting the words “Subsections A, B, C, D or E” and substituting the words “Subsection A, B, C, D or H”.
  - (4) Sections 760-20, 760-23, 760-24, 760-26, 760-29, 760-30, 760-33, 760-65, 760-72, 760-89, 760-90, 760-94, 760-97, 760-108, 760-109, 760-110, 760-112, 760-116, 760-118, 760-119, 760-120 and 760-121, and Subsections 760-33A and 760-64A, are all amended by deleting the word “section” and substituting the word “Article”.
  - (5) Section 760-25 is amended by deleting the word “section” wherever it appears and substituting the word “Article”.
  - (6) Section 760-28 is amended by:
    - (a) deleting the words “by virtue of this section” and substituting the words “by virtue of this Article”;
    - (b) amending Subsection A by adding the following words “, or on such later date that the Chief Financial Officer permits or on such later date that the Minister determines pursuant to subsection 3(10) of the *Land Transfer Act*.”
    - (c) changing Subsection A(3) to Subsection B; and

- (d) changing Subsection B to Subsection C.
- (7) Section 760-34 is amended by:
- (a) changing subsection 760-34F to 760-34G;
  - (b) adding the words “, including personal information,” into subsection 760-34G after the words “such other information”;
  - (c) adding the following as subsection 760-34F:
    - “F. personal information of the transferor and transferee, which information may include the names, family status, spousal relationship, home telephone number and home address of transferor and the transferee; and”
- (8) Section 760-35 is amended by deleting the words “and the statement shall be included as part of the electronic document”.
- (9) Section 760-36 is amended by deleting the words “in the form approved by the Chief Financial Officer and the affidavit may be filed with the land registrar and attached by the land registrar to the conveyance to which it relates.” and substituting the words “in the form and manner approved by the Chief Financial Officer.”
- (10) Section 760-37 is amended by deleting the words “required by this section” and substituting the words “required by this Article”.
- (11) Section 760-40 is amended by deleting the words “Notwithstanding § 760-34, the information listed in §§ 760-34A through 760-34F” and substituting the words “Notwithstanding §§ 760-15, 760-16, and 760-34, a transferee shall not be required to satisfy the conditions set out in §§ 760-15 and 760-16, and the information listed in §§ 760-34A through 760-34E”.
- (12) Section 760-44 is deleted and replaced with the following:
  - “The Chief Financial Officer shall collect the information contained in the form and manner required by § 760-35, 760-36, or 760-34F specifically for the purpose of creating and maintaining a record available to the general public.”
- (13) Section 760-75 is amended by deleting the words “by the Minister under subsection 12(4.1) of the *Land Transfer Tax Act*” and substituting the words “by the Chief Financial Officer”.
- (14) Section 760-76 is amended by deleting the words “by the Minister under subsection 12(4.2) of the *Land Transfer Tax Act*” and substituting the words “by the Chief Financial Officer”.

- (15) Subsection 760-84E is amended by:
- (a) deleting the words “by reason of this section” and substituting the words “by reason of this Article”; and
  - (b) deleting the words “under this section” and substituting the words “under this Article”.
- (16) Section 760-92 is amended by deleting the words “pursuant to this section” and substituting the words “pursuant to this Article”.
- (17) Section 760-124 is amended by deleting the words “this section” and substituting the words “§ 760-123”.

**2.** This by-law comes into force on the 1st day of February, 2008.

ENACTED AND PASSED this 30th day of January, A.D. 2008.

SANDRA BUSSIN,  
Speaker

ULLI S. WATKISS  
City Clerk

(Corporate Seal)