

Authority: Executive Committee Item 21.11,
as adopted by City of Toronto Council on June 23 and 24, 2008
Enacted by Council: June 24, 2008

CITY OF TORONTO

BY-LAW No. 618-2008

**To enact a by-law under subsection 27.1(3) of the *Assessment Act* in respect of the
Toronto Centre for the Arts.**

WHEREAS subsection 27.1(2) of the *Assessment Act* (the “Act”) provides that owners of large commercial theatres located in the City of Toronto that are not taxable, are required to pay to the City an amount calculated in accordance with the formula set out in that subsection; and

WHEREAS a “large commercial theatre” is defined by subsection 27.1(1) of the Act as land or any portion of land that is used as a theatre if:

- (a) the theatre contains 1,000 or more seats; and
- (b) the theatre is used, other than by a charitable or non-profit organization, on a total of at least 183 days in the taxation year to present live performances with the intention of generating a profit; and
- (c) when the theatre is used, other than by charitable or non-profit organization, to present live performances with the intention of generating a profit, no food or beverages may be consumed in the area in which people view the performances and any food or beverage serve provided by the theatre is restricted to lobby areas; and

WHEREAS it is expected that commencing in 2009, the Toronto Centre for the Arts will be used for at least 183 days by other than charitable or non-profit organizations to present live performances with the intention of generating a profit, thereby making the Toronto Centre for the Arts a “large commercial theatre” as defined for the purposes of section 27.1 of the Act; and

WHEREAS subsection 27.1(3) of the Act provides that the Council of the City of Toronto may, by by-law, permit an owner to deduct from a payment under subsection 27.1(2) an amount determined in accordance with the by-law that represents all or a portion of the revenue from the use of the theatre, other than by a charitable or non-profit organization, to present live performances of productions presented with the intention of generating a profit, that is used to fund or financially support not-for-profit activities that take place on the same parcel of land or on another parcel of land in Ontario owned by the owner; and

WHEREAS City Council wishes to enact a by-law pursuant to subsection 27.1(3) of the Act in respect of the Toronto Centre for the Arts;

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

1. In any taxation year in which subsection 27.1(2) of the Act applies to the Toronto Centre for the Arts (the “Centre”), the Centre may deduct from any payment made under subsection 27.1(2) of the Act an amount that represents all of the revenue from the use of the Centre other than by a charitable or non-profit organization, to present live performances of productions presented with the intention of generating a profit, that is used to fund or financially support not-for-profit activities that take place at the Centre.

ENACTED AND PASSED this 24th day of June, A.D. 2008.

SANDRA BUSSIN,
Speaker

ULLI S. WATKISS
City Clerk

(Corporate Seal)