

Authority: Government Management Committee Item 33.31,
as adopted by City of Toronto Council on August 25, 26 and 27, 2010
Enacted by Council: August 27, 2010

CITY OF TORONTO

BY-LAW No. 1145-2010

To cancel property taxes and exempt from taxation land owned and occupied by Luso Canadian Charitable Society at 2295 St. Clair Avenue West.

WHEREAS the *Luso Canadian Charitable Society Act (Tax Relief), 2010* ("the Act") received Royal Assent on June 8, 2010; and

WHEREAS section 2 of the Act provides that Council may pass by-laws exempting the property municipally known as 2295 St. Clair Avenue West and further described in Schedule "A" to this By-law (the "Premises") from taxes for municipal purposes, other than local improvement rates, beginning January 1, 2010, if certain conditions continue to be met; and

WHEREAS section 3 of the Act provides that Council may pass by-laws cancelling the taxes for municipal purposes, other than local improvement rates, on the Premises for the period for the years 2004, 2005, 2006, 2007, 2008 and 2009; and

WHEREAS subsections 4(1) and (2) of the Act provide that if Council passes such tax exemption and tax cancellation by-laws, the taxes for school purposes are similarly cancelled and the Premises are similarly exempt from taxation for school purposes;

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

1. As of January 1, 2010, the Premises are exempt from taxation for municipal purposes, with the exception of local improvement rates, and pursuant to subsection 4(1) of the Act, are exempt from taxation for school purposes, so long as the following conditions continue to be met:
 - (1) the Premises are occupied and used solely for the purposes of a centre for people living with physical or developmental disabilities operated by the Luso Canadian Charitable Society (the "Society");
 - (2) the Society is the registered owner of the Premises; and
 - (3) the Society is a registered charity within the meaning of the *Income Tax Act* (Canada).
2. (1) all taxes, other than local improvement rates, levied for municipal purposes on the Premises for the period from June 7, 2007 to December 31, 2009 are cancelled; and

- (2) pursuant to subsection 4(2) of the Act, all taxes, other than local improvement rates, levied for school purposes on the Premises for the period from June 7, 2007 to December 31, 2009 are cancelled.

ENACTED AND PASSED this 27th day of August, A.D. 2010.

DAVID R. MILLER,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)

SCHEDULE "A"

The Premises.

The lands, as defined in the *Assessment Act*, municipally known as 2295 St. Clair Avenue West in the City of Toronto.

Assessment Roll No.: 1904-01-4-170-03501