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**City Council**

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**NOTICE OF MOTION**

MM35.2	ACTION			Ward: 25
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**Property Tax Exemption for Master's College and Seminary, a Registered Charity - Councillor Jenkins, seconded by Councillor Ainslie**

- Notice of this Motion has been given.*
- This Motion is subject to referral to the Government Management Committee. A two-thirds vote is required to waive referral.*

**Recommendations**

Councillor Jenkins, seconded by Councillor Ainslie, recommends:

1. That Toronto City Council pass an official by-law exercising the authority provided by Bill Pr10 to provide a tax exemption and retroactive cancellation of municipal taxes for Master's College Seminary.

**Summary**

Master's College and Seminary was incorporated by special legislation in 1983 under the name Eastern Pentecostal Bible College. It was continued by special legislation in 2001 under the name Master's College and Seminary. The Seminary is a registered charity within the meaning of the Income Tax Act (Canada). The Seminary currently leases a property located at 3080 Yonge Street.

On June 15, 2006 a Private Members Bill PR 10 was introduced in the Ontario Legislature to amend the 2001 Master's College and Seminary Act to exempt the Seminary from taxation for municipal and school purposes, other than local improvement rates. The Bill also amends the Act by canceling taxes in 2006, 2007, 2008 with the necessary modifications in the form of a chargeback.

Members of the Seminary have asked that the City of Toronto support the Private Members Bill to exempt the Seminary from municipal taxes.

(Submitted to City Council on April 29, 2009 as MM35.2)

**Background Information**

Bill Pr10, "An Act respecting Master's College and Seminary"

(<http://www.toronto.ca/legdocs/mmis/2009/mm/bgrd/backgroundfile-20616.pdf>)

