

Authority: Government Management Committee Item 4.2,  
as adopted by City of Toronto Council on May 23, 24 and 25, 2007  
Enacted by Council: May 25, 2007

## **CITY OF TORONTO**

### **BY-LAW No. 580-2007**

#### **To cancel property taxes and exempt from taxation land occupied by Sheena's Place at 87 Spadina Road.**

WHEREAS the *Sheena's Place Act, 2006* (the "Act") received Royal Assent on December 21, 2006; and

WHEREAS section 2 of the Act provides that Council may pass by-laws exempting the property municipally known as 87 Spadina Road (the "Premises") from taxes for municipal purposes, other than local improvement rates, beginning January 1, 2006, 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, including interest and penalties, on the Premises for the years, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004 and 2005; and

WHEREAS section 4 of the Act provides that if Council passes such tax exemption and tax cancellation by-laws, the taxes for school purposes, including interest and penalties, 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, 2006, the Premises are exempt from taxation for municipal purposes and, pursuant to subsection 4(1) of the Act, are exempt from taxation for school purposes, with the exception of local improvement rates, so long as the following conditions continue to be met:
  - (a) the Premises are occupied and used solely for the purposes of a centre for people affected by eating disorders operated by Sheena's Place; and
  - (b) Sheena's Place 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 years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004 and 2005, including interest and penalties, are cancelled.

- (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 years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004 and 2005, including interest and penalties, are cancelled.

ENACTED AND PASSED this 25th day of May, A.D. 2007.

SANDRA BUSSIN,  
Speaker

ULLI S. WATKISS  
City Clerk

(Corporate Seal)