CITY OF TORONTO

BY-LAW No. 743-2009

To amend City of Toronto Municipal Code Chapter 179, Parking Authority, by providing for a further limitation on the powers and duties of the Parking Authority with respect to assessment matters.

WHEREAS the Parking Authority is a City board pursuant to section 141(1) of the City of Toronto Act, 2006; and

WHEREAS the Parking Authority is also a commission or public utility within the definitions of “commission” or “public utility” in section 27 of the Assessment Act; and

WHEREAS subsection 27(2) of the Assessment Act provides that land and buildings owned by and vested in a municipality and used for the purpose of a public utility shall be deemed to be owned by and vested in the commission operating the public utility; and

WHEREAS subsection 27(3) of the Assessment Act requires that a commission or public utility make a payment to the City of “an amount equal to the taxes for municipal and school purposes that would be payable if the land and buildings were taxable and classified in the commercial property class”; and

WHEREAS the Parking Authority has requested the Assessment Review Board to make a ruling in a Trial of an Issue that in determining the current value of City-owned properties used by the Parking Authority the Board must consider the provisions of Chapter 179 of The City of Toronto Municipal Code to be an encumbrance of the fee simple or a restriction on the use of the properties; and

WHEREAS the ruling sought by the Parking Authority is not consistent with the policies of the Council of the City of Toronto with respect to the assessment of land owned by the City of Toronto; and

WHEREAS it is in the interests of the City that there be a limitation on the exercise of the Parking Authority’s powers in respect of assessments and payments-in-lieu of taxes;

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

1. Section 179-7 of City of Toronto Municipal Code Chapter 179, Parking Authority, is amended by adding the following Subsection F:

   “F. The Parking Authority shall not institute or continue any proceeding in respect of an assessment under the Assessment Act of the real property upon which it constructs, manages, operates or maintains parking facilities without first having obtained the express written approval of the Deputy City Manager and Chief Financial Officer.”

ENACTED AND PASSED this 6th day of August, A.D. 2009.

GLORIA LINDSAY LUBY, ULLI S. WATKISS
Deputy Speaker City Clerk

(Corporate Seal)