

Authority: Planning and Housing Committee Item PH28.3, as adopted by City of Toronto Council on November 9, 10 and 12, 2021 and Planning and Housing Committee Item PH13.9, as adopted by City of Toronto Council on June 26 and 27, 2024

City Council voted in favour of this by-law on October 9, 2025

Written approval of this by-law was given by Mayoral Decision 13-2025 dated October 9, 2025

CITY OF TORONTO

BY-LAW 1099-2025

To authorize the exemption from taxation for municipal and school purposes for the municipal capital facility for affordable housing located at 12 Elm Grove Avenue.

Whereas section 252 of the City of Toronto Act, 2006 provides that the City may exempt from taxation for municipal and school purposes land or a portion of it on which municipal capital facilities are, or will be, located and an agreement for municipal capital facilities may allow for the lease, operation or maintenance of the facilities; and

Whereas paragraph 18 of subsection 2(1) of Ontario Regulation 598/06 prescribes municipal facilities used for affordable housing for the purpose of section 252 of the City of Toronto Act, 2006; and

Whereas subsection 7(1) of Ontario Regulation 598/06 requires that in respect of municipal facilities used for housing, the housing units fall within the definition of "affordable housing" as the term is defined in the City of Toronto Municipal Code Chapter 513, Housing Programs ("Chapter 513"); and

Whereas The Neighbourhood Land Trust has agreed to provide affordable housing at the property currently known as 12 Elm Grove Avenue, Toronto; and

Whereas the portions of the Premises identified in Schedule A hereto are primarily used for affordable housing (the "Eligible Premises"); and

Whereas Council has entered into an agreement with The Neighbourhood Land Trust for the provision of municipal capital facilities for use as affordable housing at the Eligible Premises, and for the provision of an exemption from taxation for municipal and school purposes to the Eligible Premises (the "Agreement");

The Council of the City of Toronto enacts:

1. The Eligible Premises are exempt from taxation for municipal and school purposes.
2. The tax exemptions referred to herein shall be effective, in accordance with Chapter 513, from the date of execution of the municipal housing facility agreement, the date this by-law is enacted, or the date The Neighbourhood Land Trust takes title to the Eligible Premises, whichever is later, and shall continue for a period of 99 years thereafter.

3. This by-law shall be deemed repealed:

- (a) if The Neighbourhood Land Trust ceases to occupy the Eligible Premises without having assigned the Agreement to a person approved by the City in accordance with the Agreement;
- (b) if The Neighbourhood Land Trust or its successor in law ceases to use the Eligible Premises for the purposes of affordable housing in accordance with Chapter 513 and the Agreement; and/or
- (c) if the Agreement is terminated for any reason whatsoever.

Enacted and passed on October 9, 2025.

Frances Nunziata,
Speaker

John D. Elvidge,
City Clerk

(Seal of the City)

Schedule A

Description of Eligible Premises

Legal Description

PIN: 21302-0176 (LT)

LT 24-25 BLK F PL 418 PARKDALE; S/T CA627571; CITY OF TORONTO

The Eligible Premises

A building containing 33 units of which 27 units will be affordable housing units or such other number of units as approved by the City at 12 Elm Grove Avenue, Toronto.