ATTACHMENT 1 – Chief Building Official's Fresh Statements of Disallowance (February 1, 2017)

CITY OF TORONTO
TORONTO BUILDING
SIGN BY LAW UNIT
TORONTO CITY HALL
GROUND FLOOR, EAST TOWER
100 QUEEN ST W
TORONTO, ON M5H 2N2

NOTICE

STATEMENT OF DISALLOWANCE

No. 11-19-059-A - 2011 TAXATION YEAR

Clarity Outdoor Media Inc.
c/o Patrick J. Harrington
Aird & Berlis LLP
Brookfield Place
1800 Bay Street, Suite 1800, Box 754
Toronto, ON M5J 2T9

RESPECTING INVOICE NO.	**1800040470**
DATE OF INVOICE:	**JULY 13, 2012**
DUE DATE:	**OCTOBER 13, 2012**
AMOUNT DUE:	**$24,000.00**
SIGN I.D. No.:	**19-059**
SIGN LOCATION:	**2 STRACHAN AVENUE**
SIGN CLASS:	**CLASS V**

DETAILS

Payment Received:	January 23, 2017 (Cheque No. 003204)
Request for Refund Submitted:	January 23, 2017
Statement of Disallowance Delivered:	January 25, 2017
Notice of Objection Submitted:	January 30, 2017

REASONS FOR OBJECTION

Refund requested on the basis that the exemption per s. 771-8K – Revenue sharing agreement with the City of Toronto, allegedly applied to establish Clarity Outdoor Media Inc. as an owner for whom no tax is payable under Chapter 771, and as a result amount paid under Invoice No. 1800040470 was not payable under Chapter 771.

REASONS FOR DISALLOWANCE

Clarity Outdoor Media Inc. does not qualify as an owner for whom no tax is payable under the exemption per s. 771-8K, for an owner with a revenue sharing agreement with the City of Toronto, as the revenue sharing agreement is with the Exhibition Place Board of Governors and not with the City of Toronto.

Please be advised that you may appeal to Council to have the statement of disallowance vacated or varied or reassessed, or a fresh statement of disallowance issued provided a Notice of Appeal is served on the City Clerk within 90 days of the date of service of this notice. The approved form of the Notice of Appeal and requirements for service are available on-line at:

http://www1.toronto.ca/wps/portal/contentonly?vgnextoid=63349ba6aa360410VgnVCM10000071d60f89RCRD

or in person by contacting Robert Bader, Supervisor, Sign By-law Unit, Toronto Building at: (416) 392-4113

Mario Angelucci
Chief Building Official & Executive Director (Acting)

FEB 1, 2017
Date

CITY OF TORONTO
TORONTO BUILDING
SIGN BY LAW UNIT
TORONTO CITY HALL
GROUND FLOOR, EAST TOWER
100 QUEEN ST W
TORONTO, ON M5H 2N2

NOTICE

STATEMENT OF DISALLOWANCE

No. 12-19-059-B - 2012 TAXATION YEAR

Clarity Outdoor Media Inc.
c/o Patrick J. Harrington
Aird & Berlis LLP
Brookfield Place
1800 Bay Street, Suite 1800, Box 754
Toronto, ON M5J 2T9

RESPECTING INVOICE NO.	**1800056125**
DATE OF INVOICE:	**SEPTEMBER 7, 2012**
DUE DATE:	**DECEMBER 7, 2012**
AMOUNT DUE:	**$24,000.00**
SIGN I.D. No.:	**19-059**
SIGN LOCATION:	**2 STRACHAN AVENUE**
SIGN CLASS:	**CLASS V**

DETAILS

Payment Received:	January 23, 2017 (Cheque No. 003204)
Request for Refund Submitted:	January 23, 2017
Statement of Disallowance Delivered:	January 25, 2017
Notice of Objection Submitted:	January 30, 2017

REASONS FOR OBJECTION

Refund requested on the basis that the exemption per s. 771-8K – Revenue sharing agreement with the City of Toronto, allegedly applied to establish Clarity Outdoor Media Inc. as an owner for whom no tax is payable under Chapter 771, and as a result amount paid under Invoice No. 1800056125 was not payable under Chapter 771.

REASONS FOR DISALLOWANCE

Clarity Outdoor Media Inc. does not qualify as an owner for whom no tax is payable under the exemption per s. 771-8K, for an owner with a revenue sharing agreement with the City of Toronto, as the revenue sharing agreement is with the Exhibition Place Board of Governors and not with the City of Toronto.

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Mario Angelucci
Chief Building Official & Executive Director (Acting)

FEB 1, 2017
Date

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100 QUEEN ST W
TORONTO, ON M5H 2N2

NOTICE

STATEMENT OF DISALLOWANCE

No. 13-19-059-C - 2013 TAXATION YEAR

Clarity Outdoor Media Inc.
c/o Patrick J. Harrington
Aird & Berlis LLP
Brookfield Place
1800 Bay Street, Suite 1800, Box 754
Toronto, ON M5J 2T9

RESPECTING INVOICE NO.	**1800014318**
DATE OF INVOICE:	**MARCH 31, 2013**
DUE DATE:	**JULY 1, 2013**
AMOUNT DUE:	**$24,381.60**
SIGN I.D. No.:	**19-059**
SIGN LOCATION:	**2 STRACHAN AVENUE**
SIGN CLASS:	**CLASS V**

DETAILS

Payment Received:	January 23, 2017 (Cheque No. 003204); November 27, 2013 ($2,827.13)
Request for Refund Submitted:	January 23, 2017
Statement of Disallowance Delivered:	January 25, 2017
Notice of Objection Submitted:	January 30, 2017

REASONS FOR OBJECTION

Refund requested on the basis that the exemption per s. 771-8K – Revenue sharing agreement with the City of Toronto, allegedly applied to establish Clarity Outdoor Media Inc. as an owner for whom no tax is payable under Chapter 771, and as a result amount paid under Invoice No. 1800014318 was not payable under Chapter 771.

REASONS FOR DISALLOWANCE

Clarity Outdoor Media Inc. does not qualify as an owner for whom no tax is payable under the exemption per s. 771-8K, for an owner with a revenue sharing agreement with the City of Toronto, as the revenue sharing agreement is with the Exhibition Place Board of Governors and not with the City of Toronto.

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Mario Angelucci
Chief Building Official & Executive Director (Acting)

FEB 1, 2017
Date

TORONTO

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TORONTO CITY HALL
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100 QUEEN ST W
TORONTO, ON M5H 2N2

NOTICE

STATEMENT OF DISALLOWANCE

No. 14-19-059-D - 2014 TAXATION YEAR

Clarity Outdoor Media Inc.
c/o Patrick J. Harrington
Aird & Berlis LLP
Brookfield Place
1800 Bay Street, Suite 1800, Box 754
Toronto, ON M5J 2T9

RESPECTING INVOICE NO.	**1800011469**
DATE OF INVOICE:	**MARCH 31, 2014**
DUE DATE:	**JULY 1, 2014**
AMOUNT DUE:	**$24,696.74**
SIGN I.D. No.:	**19-059**
SIGN LOCATION:	**2 STRACHAN AVENUE**
SIGN CLASS:	**CLASS V**

DETAILS

Payment Received:	January 23, 2017 (Cheque No. 003204)
Request for Refund Submitted:	January 23, 2017
Statement of Disallowance Delivered:	January 25, 2017
Notice of Objection Submitted:	January 30, 2017

REASONS FOR OBJECTION

Refund requested on the basis that the exemption per s. 771-8K – Revenue sharing agreement with the City of Toronto, allegedly applied to establish Clarity Outdoor Media Inc. as an owner for whom no tax is payable under Chapter 771, and as a result amount paid under Invoice No. 1800011469 was not payable under Chapter 771.

REASONS FOR DISALLOWANCE

Clarity Outdoor Media Inc. does not qualify as an owner for whom no tax is payable under the exemption per s. 771-8K, for an owner with a revenue sharing agreement with the City of Toronto, as the revenue sharing agreement is with the Exhibition Place Board of Governors and not with the City of Toronto.

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Mario Angelucci
Chief Building Official & Executive Director (Acting)

FEB 1, 2017
Date