



August 11, 2021

By Email gglc@toronto.ca

City of Toronto General Government and Licensing
Committee
10th Floor, West Tower, City Hall
100 Queen Street West
Toronto, ON M5H 2N2

jevola@cassels.com
tel: +1 416 860 6753
fax: +1 416 642 7128

Dear Members of the General Government and Licensing Committee:

**Re: Notice of Hearing with respect to certain properties leased or owned by the
Governing Council of the University of Toronto
Disagreement with respect to recommendations**

We are the solicitors for the Governing Council of the University of Toronto (the "University").

By the enclosed letters dated February 26, 2021, the University applied for the cancellation of taxes pursuant to s. 323 of the *City of Toronto Act, 2006* respecting:

- 123 Edward Street, Suite 502, City of Toronto, Roll No. 1904 066 490 00100 0000; and
- 245 & 251-251 College St and 39 Glasgow St, City of Toronto Roll Nos. 1904 065 750 03400 (251 College Street), 1904 065 750 03500 (245 College Street), and 1904 065 750 07100 (39 Glasgow Street);

hereafter referred to as the "Subject Properties".

The property vested in the University and any lands and premises leased to or occupied by the Governing Council are not liable to taxation for municipal pursuant to s. 17(1) of the *University of Toronto Act, 1971*.

We are in receipt of the enclosed Notices of Hearing dated July 26, 2021, which include a recommendation not to reduce, cancel or refund taxes respecting the above-referenced applications for the Subject Properties. We have been advised by our client that the University has paid municipal taxes on the Subject Properties in the 2020 tax year which have not been cancelled and refunded. Accordingly, pursuant to s. 17 of the *University of Toronto Act, 1971*, we disagree with the recommendations respecting the Subject Properties and affirm our request

for the cancellation and refund of taxes discussed in the enclosed applications. Please do not hesitate to contact us respecting this matter.

Yours truly,

Cassels Brock & Blackwell LLP

A handwritten signature in dark ink, appearing to be 'JE', with a long horizontal flourish extending to the right.

Jennifer Evola
Associate

JE/
Enclosures

- A. Notices of Hearing respecting 123 Edward Street, 245 College and 251-255 College Street
- B. Section 323 Application re: 123 Edward Street
- C. Section 323 Application re: 245 College, 251-255 College St. and 39 Glasgow St.

cc. Jaquelina Escobar; Jaquelina.Escobar@toronto.ca

LEGAL*53780948.3



**NOTICE OF HEARING
SECTION 323 OF THE CITY OF TORONTO ACT, 2006
FOR CANCELLATION, REDUCTION, REFUND OF TAXES**

Roll Number: 1904-06-6-490-00100 0000

Hearing No: 2021H3

Appeal No: 20210493

Assessed Address: 123 EDWARD ST

**Applicant: CASSELS BROCK & BLACKWELL LLP
40 KING ST W Suite 2100
TORONTO ON M5H 3C2**

TAKE NOTICE THAT the City of Toronto General Government and Licensing Committee will hear the above noted appeal on Wednesday, September 15, 2021 at its virtual conference meeting at 9:45 AM or as soon thereafter as the application can be dealt with.

IN THE MATTER of an application for gross or manifest clerical error in respect of the 2020 taxation year, the municipality's recommendation on this application is not to reduce, cancel or refund taxes.

IF YOU AGREE with the above recommendation, it will not be necessary for you to contact our office or attend the hearing. The recommendation will be approved in your absence and you will receive a notice of decision.

IF YOU DO NOT AGREE with the above recommendation, you must contact our office at (416) 392-7397 on or before August 11, 2021.

If you have any questions regarding this notice, please call our Municipal Office at (416) 392-7397. Our municipal address is City of Toronto, Revenue Services, Attention: Appeals Section, 5100 Yonge Street, Toronto On M2N 5V7.

This Notice of Hearing was mailed on July 26, 2021 to the person(s) indicated on this notice.

**Andrew Flynn
Controller**



**NOTICE OF HEARING
SECTION 323 OF THE CITY OF TORONTO ACT, 2006
FOR CANCELLATION, REDUCTION, REFUND OF TAXES**

Roll Number: 1904-06-5-750-03420 0000

Hearing No: 2021H3

Appeal No: 20210736

Assessed Address: 251-255 COLLEGE ST

**Applicant: CASSELS BROCK & BLACKWELL LLP
CHRISTIE GIBSON
40 KING ST W Suite 2100
TORONTO ON M5H 3C2**

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**Andrew Flynn
Controller**



**NOTICE OF HEARING
SECTION 323 OF THE CITY OF TORONTO ACT, 2006
FOR CANCELLATION, REDUCTION, REFUND OF TAXES**

Roll Number: 1904-06-5-750-03510 0000

Hearing No: 2021H3

Appeal No: 20210750

Assessed Address: 245 COLLEGE ST

**Applicant: CASSELS BROCK & BLACKWELL LLP
CHRISTINE GIBSON
40 KING ST W Suite 2100
TORONTO ON M5H 3C2**

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**Andrew Flynn
Controller**

Revenue Services
North York Civic Centre
5100 Yonge St
North York, ON M2N 5V7

Sara Baxter
Acting Manager, Property
Assessment and Taxation

July 26, 2021

Dear Sir/Madam:

Attached you will find a Notice of Hearing indicating that on **September 15, 2021**, the City of Toronto General Government and Licensing Committee will consider your application seeking refund, cancellation or reduction of property taxes under Section 323 or 325 of the City of Toronto Act, 2006.

The following provides background information intended to assist in better understanding the hearing.

Video Conferencing

During the Declared Emergency in the City of Toronto, City Hall is closed. Meetings of City Council and its Committees will take place by video conferencing and be streamed online at www.youtube.com/TorontoCityCouncilLive.

To provide comments or make a presentation to the General Government and Licensing Committee during the COVID-19 Emergency

The public may submit written comments or register to speak to the Committee on any item on the agenda.

Written comments may be submitted by writing to gglc@toronto.ca

To speak to the Committee, please register by email to gglc@toronto.ca or by phone at 416-338-5089. Registered speakers will be provided with instructions on connecting to the meeting.

If you need further information as to how the recommended reduction or cancellation was determined or any other enquiries please contact **Jaquelina Escobar at 416-395-6854**. Alternatively, you can contact the **general enquiry line at 416-392-7397**.

Yours truly,



Sara Baxter
Manager, Property Assessment and Taxation

Cassels

February 26, 2021

By Email: revtxap@toronto.ca
By Fax: 416.696.3508

cgibson@cassels.com
tel: +1 416 860 5229
fax: +1 416 350 6922
file# 1-2597

Treasurer, City of Toronto
Revenue Services
Appeals Unit, Lower Level
5100 Yonge Street
Toronto, ON M2N 5V7

Dear Sirs/Mesdames:

**Re: Application Pursuant to Section 323 of the *City of Toronto Act, 2006*
123 Edward Street, Suite 502, City of Toronto
Roll No. 1904 066 490 00100 0000
Tax Year 2020**

We are the solicitors for The Governing Council of the University of Toronto (the “**University**”). This correspondence serves as an application pursuant to s.323(1)(g) of the *City of Toronto Act, 2006*, for the cancellation and refund of property taxes for the 2020 taxation year.

Pursuant to a Lease Agreement, the University has occupied 3,481 square feet of office space at 123 Edward Street, Suite 502, Toronto since April 1, 2019 (the “**Leased Premises**”). The Leased Premises are exempt from taxation as a result of the occupancy by the University pursuant to section 17 of *The University of Toronto Act, 1971*. Consequently, we are requesting that taxes be cancelled for the 2020 taxation year.

The University has made a prior application to the City of Toronto pursuant to the *Act* related to the Leased Premises, for the cancellation of taxes as follows:

DATE	TAX YEAR	STATUS
February 27, 2020	2019	Appealed to ARB

Pursuant to prior applications at this property and in accordance with *The University of Toronto Act, 1971*, Suite 1200, also occupied by the University, has already been recognized as exempt by MPAC. To the extent the City has not updated its records to reflect this exemption, we also request that this space be included in the present application and that taxes for this space also cancelled for the 2020 taxation year.

Please confirm receipt of this application. Do not hesitate to contact the undersigned should you have any questions or concerns.

Yours truly,

CASELS BROCK & BLACKWELL LLP

Per:

A handwritten signature in blue ink, appearing to read 'Christie E. Gibson', is written over a light blue rectangular background.

Christie E. Gibson
Associate
CG/sw/cm
Encl.

cc: J. Smegal, The University of Toronto
J. Mitchell, The University of Toronto



Revenue Services Appeals Unit
5100 Yonge Street
Toronto ON M2N 5V7

Application for Reduction, Cancellation or Refund of Property Taxes
Section 323 of the *City of Toronto Act, 2006*

Application Deadline:

An application under this section must be filed with the Treasurer on or before the last day of February of the year following the year in respect of which the application is made. 2006,c.11,Sched. A, s.323 (3);2017,c.10, Sched 2,s.40 (1).

Roll Number: 1 9 0 4 - 0 6 - 6 - 4 9 0 - 0 0 1 0 0 0 0 0

Property Location: 123 Edward Street, Suite 502 Taxation Year: 2020

Property Type: Residential ☐ Non-Residential ☒ Federal Tenant ☐

Name and Address of Property Owner:

The Governing Council of the University of Toronto
c/o Real Estate Department
439 University Ave, Suite 2202
Toronto, ON M5G 1Y8

Attn:
John Smegal, Analyst, 416-978-8207

Attn:
Joshua Mitchell, Director, 416-946-7477

Name and Address of Applicant/Agent:

Cassels Brock & Blackwell LLP
40 King St West, Suite 2100
Toronto, ON M5H 3C2

Attn:
Christie Gibson, Associate
416-860-5229, cgibson@cassels.com

Reason for Application: Please check the appropriate box and supply the effective date of the change and supporting documents as proof.

	Effective Date:	MMM - DD - YYYY
☐ Changed Tax Class		____ - ____ - ____
☐ Land has become vacant land or excess land		____ - ____ - ____
☐ Land has become exempt from taxation		____ - ____ - ____
☐ The building on the land was razed by:		
☐ Fire (Provide copy of the Fire Marshall, Police Services or Insurance company reports)		____ - ____ - ____
☐ Demolition (Provide copy of demolition permit and a signed letter from the contractor on their letterhead showing the start and end date of the demolition)		____ - ____ - ____
☐ or otherwise (If the building was razed by means other than fire or demolition, please attach applicable supporting documents and official reports)		____ - ____ - ____
☐ The building on the land was rendered substantially unusable for the use immediately prior to the damage due to:		
☐ Fire (Provide copy of the Fire Marshall, Police Services or Insurance company reports)		____ - ____ - ____
☐ Demolition (Provide applicable supporting documents and official reports of the demolition damages)		____ - ____ - ____
☐ or otherwise (If the property was made substantially unusable by other than fire or demolition, please attach applicable supporting documents and official reports)		____ - ____ - ____
☐ Mobile Unit removed from land		____ - ____ - ____
☒ Gross or Manifest Clerical Error (Please provide details of the error in the space provided on the next page)		A P R - 0 1 - 2 0 1 9
☐ Repairs or renovations to the land prevented the normal use of the land for at least 3 months during the year (Please provide copy of the renovation contract, signed letter from the contractor on their letterhead showing the start and end date of the repairs or renovations, copy of the building/demolition permit, place of residence during renovations)		____ - ____ - ____



Revenue Services Appeals Unit
5100 Yonge Street

Application for Reduction, Cancellation or Refund of Property Taxes
Section 323 of the *City of Toronto Act, 2006*

Application Deadline:

An application under this section must be filed with the Treasurer on or before the last day of February of the year following the year in respect of which the application is made.
2006, c.11, Sched. A, s.323(3); 2017, c.10, Sched 2, s.40 (1).

Roll Number:

1 9 0 4 0 6 6 4 9 0 0 0 1 0 0 0 0 0

Tax Year

2020

Please use the following space to provide details of the Gross or Manifest Clerical Error and to list any documentation you are attaching. Please use a separate page if more space is required.

Please see attached letter.

Applicant's Signature:


Cassels Brock & Blackwell LLP
Per Christie Gibson

Date Submitted:

02/26/2021

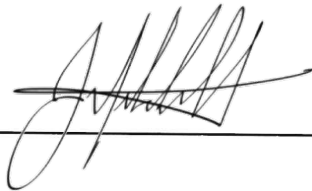
(MMM/DD/YYYY)

IF AN AGENT IS ACTING ON BEHALF OF THE PROPERTY OWNER THE AGENT AUTHORIZATION DECLARATION SECTION BELOW MUST BE COMPLETED

Agent Authorization Declaration: (Required if Agent is acting on behalf of the property owner)

I, The Governing Council of the University of Toronto have authorized Cassels Brock & Blackwell LLP to make this application on my behalf and authorize the City of Toronto to deal with the agent as if he/she were the owner of the property.

Property Owner's Signature:



Date: Feb 24, 2021

Property Owner's Phone Number: 416-946-7477

Agent's Signature:


Cassels Brock & Blackwell LLP, per Christie Gibson

Date: 02/26/2021

Agent's Phone Number: (416) 860-5229

For Internal Use Only – Received Date stamp:



February 26, 2021

By Email: revtxap@toronto.ca
By Fax: 416.696.3508

cgibson@cassels.com
tel: +1 416 860 5229
fax: +1 416 350 6922
file# 1-2597

Treasurer, City of Toronto
Revenue Services
Appeals Unit, Lower Level
5100 Yonge Street
Toronto, ON M2N 5V7

Dear Sirs/Mesdames:

Re: **Application Pursuant to Section 323 of the *City of Toronto Act, 2006***
245-251 College St and 39 Glasgow St, City of Toronto
Roll Nos. 1904 065 750 03400 (251 College Street)
1904 065 750 03500 (245 College Street)
1904 065 750 07100 (39 Glasgow Street)

Tax Year 2020

We are the solicitors for The Governing Council of the University of Toronto (the "**University**"). This correspondence serves as an application pursuant to section 323(1)(g) of the *City of Toronto Act, 2006* (the "**Act**"), for overcharges caused by a gross or manifest error in the preparation of the assessment roll for the building at the above-noted properties in the 2020 tax year.

On June 3, 2008, the University purchased land municipally known as 245 College Street and 39 Glasgow Street, Toronto, which is now leased to KH College Street Inc. pursuant to a ground lease dated October 22, 2014 (the "**University Owned Lands**"). KH College Street Inc. owns adjacent property municipally known as 251 College Street (the "**KH Owned Lands**"), and on all three properties has constructed a student residence building (the "**Residence**").

On July 28, 2017, the University entered into a license agreement with KH College Street Inc. for the exclusive occupancy of 9,142.9 square feet located on the second floor of the Residence since August 26, 2017, for the purpose of operating a student dining facility (the "**Dining Facility**").

Section 17 of *The University of Toronto Act, 1971* provides that "property vested in the Governing Council and any lands and premises leased to or occupied by the Governing Council are not liable to taxation for municipal or school purposes...". By virtue of its ownership, the University Owned Lands are exempt from municipal taxation.

The University has made prior applications to the City of Toronto pursuant to sections 323(1)(g) and 325 of the *Act*, for the cancellation of taxes at the property as set out below. These applications are unresolved.

DATE	TAX YEAR
December 4, 2018	2017
February 25, 2019	2018
February 27, 2020	2019

A Request for Reconsideration for the 2017-2020 years was filed March 4, 2020, and is currently before the Assessment Review Board for determination.

A gross or manifest error in the preparation of the assessment roll has again occurred for the 2020 tax year, as the assessment roll has not been amended to recognize the exempt status of the Dining Facility and University Owned Lands. Consequently, we are requesting that taxes be cancelled and a refund of taxes be paid for the 2020 taxation year.

Please confirm receipt of this application. Do not hesitate to contact the undersigned should you have any questions or concerns.

Yours truly,

CASSELS BROCK & BLACKWELL LLP

Per:



Christie E. Gibson
Associate
CG/sw/cm
Encl.

cc: J. Smegal, The University of Toronto
J. Mitchell, The University of Toronto

Application Deadline:

An application under this section must be filed with the Treasurer on or before the last day of February of the year following the year in respect of which the application is made. 2006,c.11,Sched. A, s.323 (3);2017,c.10, Sched 2,s.40 (1).

Roll Number: 1 9 0 4 - 0 6 - 5 - 7 5 0 - 0 3 5 0 0

Property Location: 245 College Street

Taxation Year: 2020

Property Type: Residential ☐

Non-Residential ☒

Federal Tenant ☐

Name and Address of Property Owner:

The Governing Council of the University of Toronto
c/o Real Estate Department
439 University Ave, Suite 2202
Toronto, ON M5G 1Y8

Attn:
John Smegal, Analyst, 416-978-8207

Attn:
Joshua Mitchell, Director, 416-946-7477

Name and Address of Applicant/Agent:

Cassels Brock & Blackwell LLP
40 King St West, Suite 2100
Toronto, ON M5H 3C2

Attn:
Christie Gibson, Associate
416-860-5229, cgibson@cassels.com

Reason for Application: Please check the appropriate box and supply the effective date of the change and supporting documents as proof.

	Effective Date:	MMM - DD - YYYY
☐ Changed Tax Class		____ - ____ - ____
☐ Land has become vacant land or excess land		____ - ____ - ____
☐ Land has become exempt from taxation		____ - ____ - ____
☐ The building on the land was razed by:		
☐ Fire (Provide copy of the Fire Marshall, Police Services or Insurance company reports)		____ - ____ - ____
☐ Demolition (Provide copy of demolition permit and a signed letter from the contractor on their letterhead showing the start and end date of the demolition)		____ - ____ - ____
☐ or otherwise (If the building was razed by means other than fire or demolition, please attach applicable supporting documents and official reports)		____ - ____ - ____
☐ The building on the land was rendered substantially unusable for the use immediately prior to the damage due to:		
☐ Fire (Provide copy of the Fire Marshall, Police Services or Insurance company reports)		____ - ____ - ____
☐ Demolition (Provide applicable supporting documents and official reports of the demolition damages)		____ - ____ - ____
☐ or otherwise (If the property was made substantially unusable by other than fire or demolition, please attach applicable supporting documents and official reports)		____ - ____ - ____
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☒ Gross or Manifest Clerical Error (Please provide details of the error in the space provided on the next page)		A U G - 2 6 - 2 0 1 7
☐ Repairs or renovations to the land prevented the normal use of the land for at least 3 months during the year (Please provide copy of the renovation contract, signed letter from the contractor on their letterhead showing the start and end date of the repairs or renovations, copy of the building/demolition permit, place of residence during renovations)		____ - ____ - ____



Revenue Services Appeals Unit
5100 Yonge Street

Application for Reduction, Cancellation or Refund of Property Taxes
Section 323 of the *City of Toronto Act, 2006*

Application Deadline:

An application under this section must be filed with the Treasurer on or before the last day of February of the year following the year in respect of which the application is made.
2006,c.11,Sched. A, s.323(3);2017,c.10, Sched 2, s.40 (1).

Roll Number:

1 9 0 4 0 6 5 7 5 0 0 3 5 0 0

Tax Year

2020

Please use the following space to provide details of the Gross or Manifest Clerical Error and to list any documentation you are attaching. Please use a separate page if more space is required.

Please see attached letter.

Applicant's Signature:


Cassels Brock & Blackwell LLP
Per Christie Gibson

Date Submitted:

02/26/2021

(MMM/DD/YYYY)

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Agent Authorization Declaration: (Required if Agent is acting on behalf of the property owner)

I, The Governing Council of the University of Toronto have authorized Cassels Brock & Blackwell LLP to make this application on my behalf and authorize the City of Toronto to deal with the agent as if he/she were the owner of the property.

Property Owner's Signature:



Date: Feb 24, 2021

Property Owner's Phone Number: 416-946-7477

Agent's Signature:


Cassels Brock & Blackwell LLP, per Christie Gibson

Date: 02/26/2021

Agent's Phone Number: 416-860-5229

For Internal Use Only – Received Date stamp:



Revenue Services Appeals Unit
5100 Yonge Street
Toronto ON M2N 5V7

Application for Reduction, Cancellation or Refund of Property Taxes
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Roll Number: 1 9 0 4 - 0 6 - 5 - 7 5 0 - 0 3 4 0 0

Property Location: 251 College St

Taxation Year: 2020

Property Type: Residential ☐

Non-Residential ☒

Federal Tenant ☐

Name and Address of Property Owner:

The Governing Council of the University of Toronto
c/o Real Estate Department
439 University Ave, Suite 2202
Toronto, ON M5G 1Y8

Attn:

John Smegal, Analyst, 416-978-8207

Attn:

Joshua Mitchell, Director, 416-946-7477

Name and Address of Applicant/Agent:

Cassels Brock & Blackwell LLP
40 King St West, Suite 2100
Toronto, ON M5H 3C2

Attn:

Christie Gibson, Associate
416-860-5229, cgibson@cassels.com

Reason for Application: Please check the appropriate box and supply the effective date of the change and supporting documents as proof.

Effective Date: MMM - DD - YYYY

- ☐ Changed Tax Class
_____ - ____ - _____
- ☐ Land has become vacant land or excess land
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Revenue Services Appeals Unit
5100 Yonge Street

Application for Reduction, Cancellation or Refund of Property Taxes
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Applicant's Signature:


Cassels Brock & Blackwell LLP
Per Christie Gibson

Date Submitted:

02/26/2021

(MMM/DD/YYYY)

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Property Owner's Signature:



Date: Feb 24, 2021

Property Owner's Phone Number:

416-946-7477

Agent's Signature:


Cassels Brock & Blackwell LLP, per Christie Gibson

Date: 02/26/2021

Agent's Phone Number: (416) 860-5229

For Internal Use Only – Received Date stamp:



Revenue Services Appeals Unit
5100 Yonge Street
Toronto ON M2N 5V7

Application for Reduction, Cancellation or Refund of Property Taxes
Section 323 of the *City of Toronto Act, 2006*

Application Deadline:

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Roll Number: 1 9 0 4 - 0 6 - 5 - 7 5 0 - 0 7 1 0 0

Property Location: 39 Glasgow Street

Taxation Year: 2020

Property Type: Residential ☐

Non-Residential ☒

Federal Tenant ☐

Name and Address of Property Owner:

The Governing Council of the University of Toronto
c/o Real Estate Department
439 University Ave, Suite 2202
Toronto, ON M5G 1Y8

Attn:

John Smegal, Analyst, 416-978-8207

Attn:

Joshua Mitchell, Director, 416-946-7477

Name and Address of Applicant/Agent:

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40 King St West, Suite 2100
Toronto, ON M5H 3C2

Attn:

Christie Gibson, Associate
416-860-5229, cgibson@cassels.com

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____ - ____ - ____
- ☐ The building on the land was rendered substantially unusable for the use immediately prior to the damage due to:
☐ Fire (Provide copy of the Fire Marshall, Police Services or Insurance company reports)
____ - ____ - ____
☐ Demolition (Provide applicable supporting documents and official reports of the demolition damages)
____ - ____ - ____
☐ or otherwise (If the property was made substantially unusable by other than fire or demolition, please attach applicable supporting documents and official reports)
____ - ____ - ____
- ☐ Mobile Unit removed from land
____ - ____ - ____
- ☒ Gross or Manifest Clerical Error (Please provide details of the error in the space provided on the next page)
A U G - 2 6 - 2 0 1 7
- ☐ Repairs or renovations to the land prevented the normal use of the land for at least 3 months during the year (Please provide copy of the renovation contract, signed letter from the contractor on their letterhead showing the start and end date of the repairs or renovations, copy of the building/demolition permit, place of residence during renovations)
____ - ____ - ____



Application Deadline:

An application under this section must be filed with the Treasurer on or before the last day of February of the year following the year in respect of which the application is made.
2006,c.11,Sched. A, s.323(3);2017,c.10, Sched 2, s.40 (1).

Please use the following space to provide details of the Gross or Manifest Clerical Error and to list any documentation you are attaching. Please use a separate page if more space is required.

Please see attached letter.

Applicant's Signature: _____

Cassels Brock & Blackwell LLP
Per Christie Gibson

Date Submitted:

02/26/2021

(MMM/DD/YYYY)

IF AN AGENT IS ACTING ON BEHALF OF THE PROPERTY OWNER THE AGENT AUTHORIZATION DECLARATION SECTION BELOW MUST BE COMPLETED

Agent Authorization Declaration: (Required if Agent is acting on behalf of the property owner)

I, The Governing Council of the University of Toronto have authorized Cassels Brock & Blackwell LLP to make this

Name of Property Owner Name of Agent

application on my behalf and authorize the City of Toronto to deal with the agent as if he/she were the owner of the property.

Property Owner's Signature:

Date: Feb 24, 2021

Property Owner's Phone Number: 416-946-7477

Agent's Signature:

Date:

02/26/2021

Cassels Brock & Blackwell LLP, per Christie Gibson

Agent's Phone Number: (416) 860-5229

For Internal Use Only – Received Date stamp: