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CHAPTER 767, TAXATION, PROPERTY TAX

**Chapter 767**

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**[History: Adopted by the Council of the City of Toronto as indicated in article histories; amended in its entirety August 28, 2014 by By-law 968-2014. Amendments noted where applicable.]**

**General References**

Assessment Act - See R.S.O. 1990, c. A.31  
City of Toronto Act, 2006 - See S.O. 2006, c. 11.  
Education Act - See R.S.O. 1990, c. E.2.  
Family Law Act - See R.S.O. 1990, c. F.3.  
Ontario Disability Support Program Act, 1997 - See S.O. 1997, c. 25, Sched. B.  
Workplace Safety and Insurance Act, 1997 - See S.O. 1997, c. 16, Sched. A.  
Heritage property tax rebate program - See Ch. 103, Art. VII.  
Municipal land transfer tax - See Ch. 760.  
Personal vehicle tax - See Ch. 765.

ARTICLE I  
**General Definitions**

**§ 767-1. Definitions.**

As used in this chapter, the following terms shall have the following meanings:

**ACT** - The City of Toronto Act, 2006.

**ANNUAL TAX LEVY BY-LAW** - The interim and final tax levy by-laws enacted annually by Council levying the municipal or school tax rates, or both, for the year on the assessment in the City.

**TAXES** - Taxes levied by the City on real property located within the City for municipal and school purposes in accordance with the Act and the Education Act.

**TREASURER** - A person appointed to the management position of Treasurer in the City's administrative organization, and who has also been appointed deputy treasurer under section 138 of the Act and therefore has all the powers and duties of the statutory treasurer under the Act, or that person's designate.

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MPAC - the Municipal Property Assessment Corporation.

ARTICLE II

**Delegation of the City's Powers to Hold Hearings and Make Final Decisions on Certain Applications Made Under the Act**

**§ 767-2. Delegation to the Government Management Committee.**

The Government Management Committee established by Council has been delegated all necessary authority to hold meetings at which applicants can make representations to the Committee, and to make final decisions, in regard to all applications made under sections 300, 322, 323(1)(a), (b), (c), (d), (f), (g), and (h), 325, 326, and 327 of the Act, pursuant to Chapter 27, Council Procedures.

**§ 767-3. Delegation to the Assessment Review Board.**

The Assessment Review Board is delegated all necessary authority to exercise Council's powers and functions under sections 297 and 323(1)(e) of the Act.

ARTICLE III  
**Tax Collection**

**§ 767-4. Tax billing.**

- A. The Treasurer shall send all tax bills required in accordance with the provisions of the Act to the taxpayer's residence or place of business, or to the premises being taxed pursuant to an annual tax levy by-law, or, pursuant to a written direction from a taxpayer to do so, to another address specified in the written direction from the taxpayer.
- B. Tax bills will not be mailed to tenants and it is the responsibility of the person taxed to notify and collect taxes from tenants or other persons.

**§ 767-5. Payment of taxes.**

- A. Taxes shall be payable to the Treasurer.
- B. The payment of taxes, or any instalment thereof, may be made at the following locations:

399 The West Mall  
5100 Yonge Street  
150 Borough Drive  
100 Queen Street West  
850 Coxwell Avenue  
2700 Eglinton Avenue West

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- C. When not in default, the payment of taxes, or any instalment thereof, may also be made at any financial institution permitted by the Act, and the Treasurer is authorized to determine, in accordance with the provisions of the Act, the financial institutions where payment may be made.
- D. When in default of payment of such instalment of taxes or any part of any instalment by the date for payment set out in an annual tax levy by-law, the remaining instalment or instalments shall become due and payable immediately.
- E. Nothing herein contained shall prevent the Treasurer from proceeding at any time with the collection of any rate, tax or assessment, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
- F. All moneys raised, levied or collected under the authority of an annual tax levy by-law shall be paid into the hands of the Treasurer, to be applied and paid to such persons and in such manner as the laws of Ontario and the by-laws or resolutions of the Council direct.

**§ 767-6. Acceptance of part payments.**

The Treasurer is authorized to accept part payment from time to time on account of any taxes due, and to give a receipt for such part payment provided that acceptance of any such part payment does not affect the collection of any penalty or interest charge imposed or collectable under § 767-7 in respect to non-payment of any taxes or any instalment.

**§ 767-7. Penalties and interest.**

- A. A percentage charge of 1.25 percent of taxes due and unpaid shall be imposed as a penalty for non-payment of taxes, or any instalment thereof, and shall be added to any tax or instalment remaining unpaid on the first day of default.
- B. Interest charges shall be imposed for the non-payment of taxes at the rate of 1.25 percent per month (15 percent per annum) of taxes due and unpaid and shall start to accrue on the first day of default.
- C. Except in the case of taxes payable under sections 33 and 34 of the Assessment Act, any penalty imposed by Subsection A or interest charge imposed by Subsection B for non-payment of taxes and monies payable as taxes shall be added to every tax or assessment, rent or rate or any instalment or part thereof remaining unpaid on the first day of default and on the first day of each calendar month thereafter in which such default continues; and it shall be the duty of the Treasurer, immediately after the several dates named in an annual tax levy by-law as appropriate, to collect at once, by distress or otherwise under the provisions of the applicable statutes all such taxes, assessments, rents, rates or instalments or parts thereof as shall not have been paid on or before the several dates named in sections of an annual tax levy by-law as appropriate, together with the said interest charges and penalties as they are incurred.

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D. In respect of taxes payable under sections 33 and 34 of the Assessment Act, any penalty charge imposed by Subsection A or interest charge imposed by Subsection B for non-payment of taxes and monies payable as taxes shall be added to every amount of taxes so payable remaining unpaid on the first day after thirty days from the mailing by the Treasurer of a demand for payment and on the first day of each calendar month thereafter in which default continues; and it shall be the duty of the Treasurer immediately after the expiration of the said thirty days to collect at once by distress or otherwise under the provisions of the applicable statutes, all such taxes as shall not have been paid on or before the expiration of the said thirty day period, together with the said interest charges and penalties as they are incurred.

E. **[Added 2017-11-09 by By-law 1230-2017]**

- (1) Authority is delegated to the following City Officials to waive penalty charges which have been charged pursuant to Subsection A, and to waive the first overdue statement fee charged pursuant to Chapter 441, Fees and Charges, in respect of the late payment of taxes or amount added to the tax roll to the following maximum amounts provided that the criteria set out in Subsection E(2) are met:
  - (a) Revenue Services Supervisors - \$100.00
  - (b) Revenue Services Managers - \$5,000.00
  - (c) Director of Revenue Services - \$10,000.00; and
  - (d) Treasurer - \$10,000.00
  
- (2) The criteria referenced in (1) are as follows:
  - (a) the property is classified within the residential, multi-residential, commercial or industrial property class;
  - (b) the maximum amount that can be waived in one instance is the sum of the penalty amount charged pursuant to Subsection A and the first overdue statement fee charged pursuant to Chapter 441, Fees and Charges;
  - (c) a property is eligible for a waiver under this section once every five years;
  - (d) no penalties and interest have been incurred in respect of the taxes on the property for the following periods of time:
    - [1] if the property owner has owned the property for the past five years, the previous consecutive five year period; or
    - [2] if the property owner has owned the property for less than the past five years, the period during which the property owner has owned the property;

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- (e) an application has been made to the Treasurer for a waiver of penalty and interest charges by the property owner or by a person authorized by the owner to make property tax payments to the City;
- (f) full payment has been made of the overdue taxes or amounts added to the tax roll which had caused the penalty to be incurred; and
- (g) the property owner has not received compensation for the penalty or the overdue statement fee from a third party.

**§ 767-8. Minimum tax.**

- A. For the purposes of subsections 321(1) and (2) of the Act, the City establishes a minimum tax amount of \$5.00 for a taxation year.
- B. Where in any taxation year, the total taxes to be imposed on a property would be less than \$5.00, no taxes shall be payable and no tax bill shall be sent.

ARTICLE IV  
**Delegation of Authority**

**§ 767-9. Assessment appeals.**

- A. Authority is delegated to the Treasurer, in his or her sole discretion, and in consultation with the City Solicitor, to:
  - (1) Initiate assessment appeals on behalf of the City by filing the necessary documentation with the appropriate tribunal or court, if the Treasurer is satisfied that one or more of the conditions in Subsection B are met;
  - (2) Participate in any assessment appeals initiated by property owners, if the Treasurer is satisfied that one or more of the conditions in Subsection C are met;
  - (3) Initiate a request for reconsideration or review, a motion, an appeal of a decision, and any other adjudicative process that arises out of property and assessment matters including an application for Judicial Review and the stating of a case; and
  - (4) Take all appropriate measures to deal with any assessment related matters pursued pursuant to Subsections A(1), (2) or (3), including authority to discontinue or settle such matter where it is concluded that it is reasonable to do so, to executed minutes of settlement or any other settlement agreement where warranted.
- B. The conditions for initiating assessment appeals on behalf of the City are:
  - (1) MPAC has acknowledged the error, and has indicated that the problem cannot be resolved through a request of reconsideration, minutes of settlement between the

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Assessment Review Board, MPAC, the City, and the property owner, or through omitted/supplementary assessments;

- (2) The assessed value as returned on the assessment roll is considered to be undervalued by more than 25 percent and a successful appeal decision is likely to result in an increase in the assessed value of \$1,000,000 or greater;
  - (3) The decision to appeal the assessment value is likely to result in revenue to the City of \$100,000 or more or have precedent-setting implications on similarly-valued properties or property types; and
  - (4) The assessed value or classification is incorrect or inequitable in relation to other similar properties or property types.
- C. The conditions for participating in assessment appeals initiated by property owners are:
- (1) The assessed value is greater than \$100 million;
  - (2) The potential loss in assessed value is greater than 50 percent of the total assessed value;
  - (3) The potential tax revenue implications are greater than \$1,000,000;
  - (4) There are precedent-setting implications; and
  - (5) There are legislative or other implications.

**§ 767-10. Signing documents in place of Treasurer.**

The Director, Revenue Services, the Manager of Revenue Accounting and Collections, the Manager of Property Taxation and Assessment, and the Manager, Operational Support, are authorized to sign the following taxation and collection documents on behalf of the City in the place of the Treasurer:

- A. Tax certificate;
- B. Tax arrears certificate;
- C. Notice of registration of tax arrears certificate;
- D. Statutory declaration (first notice);
- E. Final notice;
- F. Statutory declaration (final notice);
- G. Tax arrears cancellation certificate;
- H. Extension agreement;
- I. Tax deed;



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- J. Notice of vesting;
- K. Statement of compliance;
- L. Payment into court - statement of facts;
- M. Notice of forfeiture;
- N. Bailiff warrant to distrain for taxes;
- O. Bailiff notice of seizure; and
- P. Bailiff notice of attornment of rent.

ARTICLE V  
**Tax Deferral and Tax Cancellation for Low-Income Persons**

**§ 767-11. Interpretation.**

- A. Interpretation.

Any reference in this article to the age of a person is reference to the age of the person during any part of the taxation year for which the application is made.

- B. Definitions.

As used in this article, the following terms shall have the following meanings:

**APPLICATION** - An application for a deferral or cancellation under this article made in accordance with § 767-12.

**CANCELLATION** - An amount of tax to be cancelled pursuant to § 767-14.

**CURRENT TAXATION YEAR** - The taxation year in respect of which an application is made.

**CURRENT YEAR'S TAXES** - The total taxes (inclusive of any taxes that are deferred or cancelled pursuant to this article) levied on an eligible property in respect of the current taxation year.

**DEFERRAL** - An amount of tax to be deferred pursuant to § 767-13.

**DEFERRED TAXES** - The sum of all deferrals received by an eligible person for an eligible property (a) under this article, and (b) under a previous program.

**EARLIER TAXATION YEAR** - Each of the taxation years of 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007 and 2008.

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**EARLIER YEAR TAX INCREASE** - That portion, payable in respect of an earlier taxation year, of an amount by which the total municipal and school taxes levied on the eligible property in respect of the earlier taxation year exceeded the total taxes levied on the eligible property in respect of the year immediately preceding the earlier taxation year.

**HOUSEHOLD INCOME** - The combined gross income of all eligible persons occupying an eligible property.

**LOW-INCOME DISABLED PERSON** - A person who is in receipt of one or more of the following in the taxation year:

- (1) A disability pension under the Canada Pension Plan Act (Canada);
- (2) Income support under the Ontario Disability Support Program Act, 1997;
- (3) Benefits under the Workplace Safety and Insurance Act, 1997;
- (4) Benefits for the interruption of earnings due to a prescribed illness, injury or quarantine under the Employment Insurance Act (Canada); or
- (5) Benefits under a contract of individual or group accident, sickness or disability insurance, or any other disability benefits arising from a contract of insurance, which contracts are consistent with the Ontario Insurance Act or any similar legislation governing contracts of insurance in another Canadian province.

**LOW-INCOME PERSON** - A low-income disabled person or a low-income senior.

**PREVIOUS PROGRAM** - A City tax deferral or cancellation program for low income seniors or low income disabled persons applicable to an earlier taxation year.

**PREVIOUS YEAR'S TAXES** - The total taxes (inclusive of any taxes deferred or cancelled pursuant to this article or any previous program) levied on an eligible property in respect of the taxation year prior to the current taxation year.

**SPOUSE** - Has the same meaning as in section 29 of the Family Law Act.

**TAX INCREASE** - The amount by which the current year's taxes exceed the previous year's taxes, excluding any increase which results from an increase in value of the eligible property from the erection, alteration, enlargement or improvement of the eligible property.

**WIDOW** - The surviving spouse of a deceased low-income person who is also a low-income person.

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**§ 767-12. Application.**

For a taxation year, an application for deferral or cancellation in respect of an eligible property may be made by an eligible person, which application:

- A. Shall be in writing, on a form prepared by the Treasurer for this purpose.
- B. Shall be received by the Treasurer:
  - (1) Subject to Subsection B(2), on or before August 31 of the current taxation year;
  - (2) Despite Subsection B(1), the Treasurer may, in his or her discretion, accept a late application after August 31 but on or before December 31 of the current taxation year provided that the Treasurer has not previously, under this subsection, or under any previous program, accepted any application made in respect of the eligible property after the August 31 deadline in any previous taxation year.
- C. Shall include documentation in support thereof in a form satisfactory to the Treasurer, to establish that the applicant is an eligible person, to establish that the property is eligible property, and to establish the amount of deferral or cancellation for which the eligible person is eligible.
- D. Shall include agreement by the eligible person to notify the Treasurer of any change in circumstances which would alter his or her status as an eligible person, the property's status as eligible property, or the amount of deferral or cancellation for which the eligible person is eligible, in a form satisfactory to the Treasurer.
- E. May include a request that any deferral or cancellation for which the eligible person is eligible under this article be credited to the tax account of the eligible property, if the taxes to which the application relate have already been paid.
- F. Shall be approved by the Treasurer if it meets all the requirements for deferral or cancellation under this article.

**§ 767-13. Deferral.**

- A. Definitions.

As used in this section, the following terms shall have the following meanings:

**ELIGIBLE PERSON** - A low-income person, or the spouse or widow of such a person, who has a household income of \$50,000 or less.

**ELIGIBLE PROPERTY** - Real property classified as residential property on the assessment roll, or a portion of real property classified as residential property on the assessment roll which:

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- (1) Has no taxes or other charges in arrears for any year prior to the current year;
- (2) Is occupied by the eligible person making the application as his or her principal residence;
- (3)
  - (a) Is owned solely by one or more eligible persons for no less than one year immediately preceding August 31 of the current taxation year; or
  - (b) Is owned solely by the estate of a low-income person, by the widow, or by both.

LOW-INCOME SENIOR - A person who is:

- (1) 65 years of age or older;
- (2) Between 60 and 64 years of age; and
  - (a) Is in receipt of the Guaranteed Income Supplement Allowance under the Old Age Security Act (Canada); or
  - (b) Is a widowed person receiving the spouse's allowance under the Old Age Security Act (Canada); or
- (3) 50 years of age or older; and:
  - (a) Is in receipt of a pension from a pension plan registered under the Income Tax Act (Canada); or
  - (b) Is in receipt of a pension annuity resulting from a pension plan registered under the Income Tax Act (Canada).

B. Deferral amount.

- (1) Subject to Subsection B(2), an eligible person who makes an approved application in respect of eligible property shall receive in respect of the current taxation year a deferral in the amount of the sum of the following, provided that the sum is greater than or equal to \$10:
  - (a) The tax increase;
  - (b) The portion of all tax increases previously deferred pursuant to this article which are otherwise payable in respect of the current taxation year; and
  - (c) The portion of all earlier year tax increases deferred in earlier taxation years pursuant to any previous program which are otherwise payable in respect of the current taxation year.

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- (2) If an approved application is made in respect of a taxation year preceded by two consecutive taxation years for which no approved application was made, the eligible person is no longer eligible for a deferral under Subsection B(1)(b) and (c) in respect of any taxation year prior to that year.

C. Tax roll.

A deferral shall be added to the tax roll.

D. When deferred taxes become due.

All deferred taxes shall become immediately due and payable when the eligible property ceases to be owned by an eligible person or by the estate of a low-income person.

**§ 767-14. Cancellation.**

A. Definitions.

As used in this section, the following terms shall have the following meanings:

**ELIGIBLE PERSON** - A low-income person or the spouse or widow of such person, who has a household income in an amount equal to or less than the following: **[Amended 2016-02-17 by By-law 137-2016; 2018-02-12 by By-law 167-2018]**

- (1) in 2018, \$40,207; and
- (2) in future years, \$40,207 adjusted by the Statistics Canada, All-items Consumer Price Index by City, Annual Change - Toronto.

**ELIGIBLE PROPERTY** - Real property classified as residential property on the assessment roll, or a portion of real property classified as residential property on the assessment roll which: **[Amended 2017-02-16 by By-law 121-2017]**

- (1) Has an assessed value of:
- (a) \$650,000 or less for the 2013 and 2014 taxation years;
  - (b) \$715,000 or less for the 2015 and 2016 taxation years;
  - (c) \$850,000 or less for the 2017 and 2018 taxation years; and
  - (d) \$975,000 or less for the 2019 and 2020 taxation years.
- (2) Has no taxes or other charges in arrears for any year prior to the current year;

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- (3) Is occupied by the eligible person who makes the application as his or her principal residence; and
- (4)
  - (a) Is owned solely by one or more eligible persons for no less than one year immediately preceding August 31 of the current taxation year; or
  - (b) Is owned solely by the estate of a low-income person, by the widow, or by both.

LOW-INCOME SENIOR - A person who is:

- (1) 65 years of age or older; or
- (2) Between 60 and 64 years of age; and
  - (a) Is in receipt of the Guaranteed Income Supplement Allowance under the Old Age Security Act (Canada); or
  - (b) Is a widowed person receiving the spouse's allowance under the Old Age Security Act (Canada).

B. Cancellation amount.

- (1) Subject to Subsection B(2), an eligible person who makes an approved application in respect of eligible property shall receive, in respect of the current taxation year, a cancellation in the amount of the sum of the following, provided that the sum is greater than or equal to \$10:
  - (a) The tax increase;
  - (b) The portion of all tax increases previously cancelled pursuant to this article which are otherwise payable in respect of the current taxation year; and
  - (c) The portion of all earlier year tax increases cancelled in earlier taxation years pursuant to any previous program which are otherwise payable in respect of the current taxation year.
- (2) If an approved application is made in respect of a taxation year preceded by two consecutive taxation years for which no approved application was made, the eligible person is no longer eligible for a cancellation under Subsections B(1)(b) and (c) in respect of any taxation years prior to that year.

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ARTICLE VI  
**Optional Property Classes**

**§ 767-15. Applicability of multi-residential property class.**

- A. The new multi-residential property class, as defined by Ontario Regulation 282/98, shall apply within the City.
- B. Subsection 10(4) of Ontario Regulation 282/98, as amended, shall not apply within the City.

**§ 767-16. Applicability of residual commercial property class.**

The residual commercial property class, as defined by Ontario Regulation 282/98, shall apply within the City, commencing in the 2008 taxation year.

ARTICLE VII  
**Tax Rebate Program for Ethno-Cultural Centres**

**§ 767-17. Definitions.**

As used in this article, the following terms shall have the meanings indicated:

**ELIGIBLE ORGANIZATION** - An organization providing an ethno-cultural centre and meeting the qualifications for a tax rebate set out in § 767-19.

**ELIGIBLE PROPERTY** - Real property owned, used and occupied, or used and occupied under a lease with a term of 60 years or more, by an eligible organization for the purposes of providing an ethno-cultural centre. A property which was previously eligible remains eligible if it is not used for the purposes of providing an ethno-cultural centre during a period of reconstruction or renovation of no more than five years.

**ETHNO-CULTURAL CENTRE** - A centre for the promotion of culture within the multi-cultural context of Canadian society and for the facilitation of communication and understanding of culture, education, arts and trade, the activities of which are accessible to the community as a whole or an appreciable portion thereof at minimal or no cost, and which are not contrary to public policy, and all parking space ancillary to such a centre.

**§ 767-18. Tax rebate for eligible organizations.**

Provided that an eligible organization meets the qualifications set out in § 767-19, an annual tax rebate in the amount of 100 percent of the taxes payable in respect of that year by the eligible organization on eligible property shall be provided to the eligible organization or credited to the property tax account for the eligible property.

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**§ 767-19. Qualifications of eligible organizations.**

An organization providing an ethno-cultural centre is qualified to receive a tax rebate under § 767-18 and is an eligible organization if:

- A. It is a registered charity within the meaning of the Income Tax Act (Canada);
- B. It occupies and uses the eligible property for the purposes of an ethno-cultural centre;
- C. It has made an application for a tax rebate in accordance with the provisions of § 767-20, which application is in respect of those taxes levied in the year prior to the year in which the application is first made and all subsequent years in which it is otherwise qualified for a tax rebate;
- D. No taxes or other charges for prior years remain in arrears on the eligible property; and
- E. It agrees to annually notify the Treasurer of any change in circumstances which would alter its status as an eligible organization or the status of its property as eligible property, and to provide any documentation requested by the City from time to time to confirm its continuing eligibility, all in a form satisfactory to the Treasurer.

**§ 767-20. Application for tax rebate.**

- A. An application must be in writing on a form prepared by the Treasurer for this purpose and must be submitted to the City on or before December 31 of the year subsequent to the taxation year for which a tax rebate is first sought;
- B. An application must include documentation in support thereof in a form satisfactory to the Treasurer, to establish that the applicant is an eligible organization, and that the property for which the application is made is eligible property.

**§ 767-21. Annual statement.**

The City will provide to each eligible organization which receives a tax rebate under this article an annual statement of the amount of tax rebate for the year.

ARTICLE VIII  
**Tax Rebate Program for Registered Charities**

**§ 767-22. Definitions.**

As used in this article, the following terms shall have the meanings indicated:

ELIGIBLE CHARITY - A registered charity or a registered Canadian amateur athletic association within the meaning of the Income Tax Act (Canada).



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ELIGIBLE PROPERTY - Real property occupied by an eligible charity in the commercial or the industrial property class.

**§ 767-23. Rebate.**

- A. Provided that an eligible charity meets the qualifications set out in § 767-24, an annual tax rebate in the amount of 40 percent of the taxes payable in respect of that year by the eligible charity on eligible property shall be paid to the eligible charity by the City in the following instalments:
- (1) One-half of the rebate shall be paid within 60 days of the City's receipt of the application for the taxation year; and
  - (2) The remainder of the rebate shall be paid within 120 days of the City's receipt of the application for the taxation year.
- B. If an application is made pursuant to Subsection B of § 767-25, the City shall make a final adjustment of the rebate after the final taxes payable for the taxation year by the eligible charity can be determined, which adjustment shall consist of the difference between the amount of rebate paid to the eligible charity based on the estimated taxes and the amount of rebate to which the eligible charity is entitled, and which adjustment may affect the amount of the second instalment of the rebate to be paid pursuant to Subsection A(2) hereof or, if the second instalment has already been paid, may be deducted from or added to the taxes payable in the following year or may be deducted from or added to the rebate payable to the eligible charity in the following year.

**§ 767-24. Eligible charity.**

An eligible charity is qualified to receive a tax rebate under § 767-23 if:

- A. It has made an application for a tax rebate in accordance with § 767-25;
- B. It agrees to notify the Treasurer of any change in circumstances which would alter its status as an eligible charity or the status of its property as eligible property, in a form satisfactory to the Treasurer;
- C. In the event that it received any rebate amount from a municipality other than the City in any year that it also received an amount under this article, it shall pay to that other municipality the difference between the amount it received from that municipality and the amount to which it was eligible from that other municipality; and
- D. No taxes or other charges for prior years remain in arrears on the eligible property.

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**§ 767-25. Applications.**

- A. An application for a tax rebate shall:
- (1) Be in writing, on a form prepared by the Treasurer for that purpose;
  - (2) Include documentation in support thereof in a form satisfactory to the Treasurer to establish:
    - (a) That the applicant is an eligible charity;
    - (b) That the property for which the application is made is eligible property; and
    - (c) The total taxes payable for the eligible property in the year in respect of which the application is made;
  - (3) Be submitted to the Treasurer between the first day of January of the year in respect of which the application is made, and the last day of February of the following year; and
  - (4) Despite Subsection A(3), the Treasurer may accept applications from eligible charities in respect of all eligible properties after the deadline set out in Subsection A(3) in the following extenuating circumstances justifying the applicant being unable to make the application by the deadline:
    - (a) On or before the last day of December of the year following the year in respect of which the application is made, provided that the Treasurer has not previously accepted an application made in respect of the eligible property after the deadline set out in Subsection A(3) for any previous taxation year; and
    - (b) Within 365 days of the property first becoming eligible as a result of an assessment or tax appeal or a supplementary or omitted assessment.
- B. If an application is made before the eligible charity receives notification of the final taxes payable for the taxation year, the application may be based on an estimate of the taxes payable by the eligible charity on the eligible property, which estimate shall equal the taxes payable by the eligible charity on the eligible property in the preceding taxation year.
- C. An application under Subsection B shall comply with the requirements of Subsection A.

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**§ 767-26. Interest.**

Interest shall be paid by the City on any rebates not paid to an eligible charity in accordance with § 767-23, at a rate of interest equal to the lowest prime rate reported to the Bank of Canada by any of the banks listed in Schedule I of the Bank Act (Canada).

**§ 767-27. Statements.**

The City shall provide to each eligible charity which receives a tax rebate under this article an annual statement of the amount of tax rebate for the year.

ARTICLE IX  
**Tax Rebate Program for Veteran's Clubhouses and Legion Halls**

**§ 767-28. Definitions.**

As used in this article, the following terms shall have the meanings indicated:

ELIGIBLE ORGANIZATION - An organization which occupies and uses eligible property.

ELIGIBLE PROPERTY - Lands or buildings, or a portion thereof, used as a memorial home, clubhouse, or athletic grounds for veterans of the naval, military or air forces of Canada, Great Britain or Her Majesty's allies. A property which was previously eligible remains eligible if it is not used for the purposes of providing a memorial home, clubhouse, or athletic ground for veterans of the naval, military or air forces of Canada, Great Britain or Her Majesty's allies during a period of reconstruction or renovation of no more than five years.

MEMORIAL HOME - A facility that provides affordable housing or rental housing units at below average rents, as defined in the City of Toronto Municipal Housing Facilities By-law, By-law 124-2016, for veterans, or spouses thereof, of the naval, military or air forces of Canada, Great Britain or Her Majesty's allies, and all parking space ancillary to the facility. **[Amended 2018-03-27 by By-law 298-2018]**

**§ 767-29. Rebate.**

Provided that an eligible organization meets the qualifications set out in § 767-30, an annual rebate in the amount of 100 percent of the taxes payable in respect of that year by the eligible organization on the eligible property shall be paid to the eligible organization or credited to the property tax account for the eligible property.

**§ 767-30. Eligible organization.**

An eligible organization is qualified to receive a tax rebate under § 767-29 if:

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- A. It has made an application for a tax rebate in accordance with § 767-31 which application is in respect of those taxes levied in the year prior to the year in which the application is made and all subsequent years in which it is otherwise qualified for a tax rebate;
- B. It has agreed to notify the Treasurer of any changes in circumstances which would alter its status as an eligible organization or the status of its property as eligible property, and to provide any documentation requested by the City from time to time to confirm its continuing eligibility, all in a form satisfactory to the Treasurer; and
- C. No taxes or other charges for prior years remain in arrears on the eligible property.

**§ 767-31. Applications.**

An application for a tax rebate shall:

- A. Be in writing, on a form prepared by the Treasurer for that purpose, and must be submitted to the City on or before December 31 of the year subsequent to the taxation year for which a tax rebate is first sought;
- B. An application must include documentation in support thereof, in a form satisfactory to the Treasurer, to establish that the organization is an eligible organization, that the property for which the application is made is eligible property, and if the eligible organization is a memorial home, the number of housing units that are occupied by veterans in the year in respect of which the application is made.

**§ 767-32. Statements.**

The City shall provide to each eligible organization which receives a tax rebate under this article an annual statement of the amount of tax rebate for the year.

ARTICLE X  
**False Statements under Articles V, VII, VIII and IX**

**§ 767-33. False statements.**

- A. If the Treasurer, in his or her discretion, is satisfied that an applicant has made a false or deceptive statement or has participated in, assented to, or acquiesced in the making of false or deceptive statements in an application for a tax deferral, cancellation or rebate under Article V, VII, VIII or IX, or in any document provided to the City confirming continuing eligibility for a tax deferral, cancellation or rebate under Article V, VII, VIII or IX, and, on the basis of the false or deceptive statement, the City erroneously provided a tax deferral, cancellation or rebate under Article V, VII, VIII or IX, the Treasurer may:
  - (1) Disqualify the property from eligibility for a tax deferral, cancellation, or rebate for the year in respect of which the application was made;

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- (2) Require repayment of any tax deferral, cancellation, or rebate paid or credited, and add the deferred, cancelled or rebated taxes back onto the tax roll from the date that the taxes were originally deferred, cancelled or rebated; and
  - (3) Require payment of interest at the rate of 1.25 percent per month (15 percent per annum) on the amount required to be repaid under Subsection A(2) from the date that the taxes were originally deferred, cancelled or rebated.
- B. The repayment of taxes and interest assessed under Subsections A(2) and (3) can be collected by adding the taxes and interest to the tax roll for the property.

**Article XI**  
**Creative Co-location Facilities Subclass**  
**[Added 2018-05-24 by By-law 640-2018<sup>1</sup>]**

**§ 767-34. Definitions.**

**[Amended 2018-07-27 by By-law 1271-2018]**

As used in this Article, the following terms shall have the following meanings:

**BELOW AVERAGE MARKET RENTS** - Net rent that is at least 30 percent lower than the average market net rent for a similar space in the same classification of property as defined by the Building Owners and Managers Association standards in the same neighbourhood, as determined by current data compiled by a recognized commercial realty firm.

**CREATIVE CO-LOCATION FACILITIES SUBCLASSES** - Subclasses of the Commercial, Commercial Residual and Industrial property tax classes.

**CREATIVE ENTERPRISES** - Entities that produces Cultural Goods or provide Cultural Services, and in the case of Creative Enterprises producing Cultural Goods or providing Cultural Services in Cultural Sub-Domains D, E and F (written and published works, audio-visual and interactive media and sound recording), the Creative Enterprise must be a registered not-for-profit organization.

**CULTURAL GOODS/CULTURAL SERVICES** - Are cultural goods and/or cultural services as defined by the Canadian Framework for Cultural Statistics, under the headings Core Cultural Domains and Cultural Sub-Domains.

**CULTURAL PROGRAMS** - Events, educational sessions or other activities that relate to the following cultural activities:

- (1) film-making workshops or the screening of films or video;
- (2) author readings or workshops related to book publishing;
- (3) presentations of performing or visual arts;

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<sup>1</sup>Editor's Note: Article XI, originally added by By-law 168-2018, was to come into effect once a regulation had been filed by the Minister of Finance. Ontario Regulation 384/18, which amended Ontario Regulation 282/98 under the Assessment Act was filed on May 8, 2018. Article XI was subsequently deleted and replaced by By-law 640-2018 on May 24, 2018.

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- (4) interpretation of cultural and natural heritage; or
- (5) live music presentations.

ELIGIBLE PROPERTY TAX CLASS - Each of the Commercial, Commercial Residual and Industrial property tax classes.

LANDLORD - The owner or property manager of a Property.

REGULATION - Ontario Regulation 282/98 as amended by Ontario Regulation 384/18.

**§ 767-35. Qualifying properties.**

**[Amended 2018-07-27 by By-law 1271-2018]**

All or a portion of a property qualifies for inclusion in the creative co-location facilities subclass of the eligible property tax class in which the property is otherwise located, if:

- A. The property has:
  - (1) a minimum net rentable area of 10,000 square feet and a minimum of 5 full time tenants that are creative enterprises;
  - (2) is owned by the City, has a minimum net rentable area of 5,000 square feet and a minimum of 5 full time tenants that are creative enterprises; or
  - (3) has a minimum net rentable area of 5,000 square feet and a minimum of 40 full time tenants that are creative enterprises;
- B. A minimum of 51 percent of the tenants of the property are creative enterprises;
- C. Creative enterprises occupy at least 51 percent of the property's net rentable area;
- D. A minimum of 12 cultural programs are offered free of charge to the public at the property over a minimum of 10 months in each calendar year; and
- E. The landlord has applied to the City to have the property included in one of the creative co-location facilities subclasses in the form and by the deadline required by the City.

**§ 767-36. Portion of qualifying property that is within the creative co-location facilities subclass.**

**[Amended 2018-07-27 by By-law 1271-2018]**

The portion of a property qualifying under § 767-35 that is eligible for inclusion in the creative co-location facility subclass of the eligible property tax class in which the property is otherwise located, is the sum of Subsections A, B and C as follows:

- A. All space occupied by the landlord for non-commercial activity up to a maximum of 10 percent of the total net rentable space;
- B. All leased space that meets the following criteria:

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- (1) Is leased to a creative enterprise for a minimum term of 5 years, or has been occupied by a creative enterprise for a continuous period of 5 years prior to application;
  - (2) The creative enterprise occupies the leased space for the purpose of providing the services of a creative enterprise;
  - (3) The lease requires the tenant to pay rent at a below average market rent level; and
  - (4) The landlord or a group of tenants provides at least two of Subsections (a) through (f) to the tenant:
    - (a) Free use of meeting or conference space;
    - (b) Free or subsidized use of office equipment;
    - (c) Consolidated buying power for office and other supplies;
    - (d) Access to free professional development and training or access to subsidized accredited professional services such as accounting or legal services;
    - (e) Co-ordinated support for public programming; and
    - (f) Co-ordinated marketing initiatives or shared security, cleaning, reception, mail or catering services.
- C. The proportion of the common space and shared elements of the property which is in the same proportion as the leased space identified in Subsection B is to the total net rentable area of the property.

**§ 767-37. Program administrator.**

- A. The General Manager, Economic Development and Culture is appointed the Program Administrator for the purpose of:
  - (a) Accepting and assessing applications for inclusion of properties in a creative co-location facilities subclass against the eligibility criteria set out in this Article and the Regulation;
  - (b) Determining whether a property meets the requirements of this Article and the Regulation for inclusion in one of the creative co-location facilities subclasses;
  - (c) Considering requests for reconsideration in accordance with the regulation of whether property should be included in a creative co-location facilities subclass; and
  - (d) Performing any other duties of the program administrator under the Regulation.
- B. The City Solicitor is delegated the authority to submit bills to City Council to give effect to the determination by the Program Administrator made under Subsection A.

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**§ 767-38. By-law required.**

**[Amended 2018-07-27 by By-law 1271-2018]**

A property that is determined by the Program Administrator to be eligible for inclusion in one of the creative co-location facilities subclasses under § 767-37 is included in the creative co-location facilities subclass of the eligible property tax class in which the property is otherwise included upon enactment of a by-law by City Council specifying that the property is so included for the calendar year.

**§ 767-39. Appeal.**

The Treasurer is appointed the Appellate Authority for the purpose of hearing and determining appeals under section 23.0.5 of the Regulation of whether the property should be included in a creative co-location facilities subclass.