

DELEGATED APPROVAL FORM
DIRECTOR, REAL ESTATE SERVICES
MANAGER, REAL ESTATE SERVICES

TRACKING NO.: 2023-076

Approved pursuant to the Delegated Authority contained in Article 2 of City of Toronto Municipal Code Chapter 213, Real Property

Prepared By:	Joe Corigliano	Division:	CREM- Transaction Services
Date Prepared:	March 8 th , 2023	Phone No.:	416 392-1167

Purpose	To provide authority to amend the Temporary Easement Transfer Agreement authorized by DAF 2022-023 and 2022-180, to provide that HST is payable to Metro Toronto Condominium Corporation No. 805 (the "Owner") in respect of a temporary easement acquired by the City.
Property	5795 Yonge Street, Part Lot 22, Con 1, EYS- Parts 1, 2 and 3 on 66R-15154 as described in Schedule "A" to D90986, City of Toronto (the "Owner Property"); and shown in Appendix "B"
Actions	Authority be granted to enter into an Amending Agreement with the Owner with respect to an unregistered temporary easement acquired over the Owner's Property to provide for collection of HST by the Owner from the City on the total compensation payable.
Financial Impact	<p>The City paid the owner total compensation of \$34,532.65 pursuant to a settlement negotiated to avoid an expropriation. By operation of the Excise Tax Act, the Owner is obligated to collect and remit HST in the amount of \$4,489.24 to the CRA as a result of the Temporary Easement. Through the Amending Agreement, the City will pay the owner the outstanding HST of \$4,489.24.</p> <p>Funding is available in the 2022-2031 Council Approved Capital Budget and Plan for Corporate Real Estate Management under capital project account CCA226-07 – "Yonge-Cummer Connection".</p> <p>The Chief Financial Officer and Treasurer has reviewed this DAF and agrees with the financial implications as identified in the Financial Impact section.</p>
Comments	<p>City Staff were made aware that the HST exemption for residential complexes does not apply to temporary easement transactions, as they are deemed by the CRA to be more akin to a "lease licence or similar arrangement" where no such exemption is available. Therefore, MTCC No. 805 is liable to remit HST in respect of the total compensation it received from the City for the temporary easement.</p> <p>In Order to remedy this issue, staff have drafted a Temporary Easement Amending Agreement for MTCC No. 805. The purpose of this agreement is to correct the HST statements in the original Temporary Easement Transfer Agreement, and to provide that the City will pay the outstanding HST on the total compensation to MTCC No. 805, so that they can in turn remit it to the CRA.</p> <p>Initial authority for this transaction was granted under the Staff Report to Council titled "Expropriation of a portion of 5795 Yonge Street for public Purposes –stage 2".</p> <p>It was approved by City Council on April 6th and 7th, 2022</p> <p>http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2022.GL29.12</p>
Terms	The Amending Agreement will include such other terms as the City Solicitor deems reasonable.

Property Details	Ward:	18 – Willowdale
	Assessment Roll No.:	
	Approximate Size:	
	Approximate Area:	1,600 m ² ± (17,222 ft ² ±)
	Other Information:	

A.	Manager, Real Estate Services has approval authority for:	Director, Real Estate Services has approval authority for:
<p>1. Acquisitions:</p> <p>2A. Expropriations Where City is Expropriating Authority:</p> <p>2B. Expropriations For Transit-Related Purposes Where City is Property Owner or Has Interest in Property Being Expropriated:</p> <p>3. Issuance of RFPs/REOIs:</p> <p>4. Permanent Highway Closures:</p> <p>5. Transfer of Operational Management to Divisions, Agencies and Corporations:</p> <p>6. Limiting Distance Agreements:</p> <p>7. Disposals (including Leases of 21 years or more):</p> <p>8. Exchange of land in Green Space System & Parks & Open Space Areas of Official Plan:</p> <p>9. Leases/Licences (City as Landlord/Licensors):</p> <p>10. Leases/Licences (City as Tenant/Licensee):</p> <p>11. Easements (City as Grantor):</p> <p>12. Easements (City as Grantee):</p> <p>13. Revisions to Council Decisions in Real Estate Matters:</p> <p>14. Miscellaneous:</p>	<p><input type="checkbox"/> Where total compensation does not exceed \$50,000.</p> <p><input type="checkbox"/> Statutory offers, agreements and settlements where total compensation does not cumulatively exceed \$50,000.</p> <p><input type="checkbox"/> (a) Acceptance of statutory offers, agreements and settlements where total compensation does not cumulatively exceed \$50,000.</p> <p><input type="checkbox"/> (b) Request Hearings of Necessity.</p> <p><input type="checkbox"/> (c) Waive Hearings of Necessity.</p> <p>Delegated to more senior positions.</p> <p>Delegated to more senior positions.</p> <p>Delegated to more senior positions.</p> <p><input type="checkbox"/> Where total compensation does not exceed \$50,000.</p> <p><input type="checkbox"/> Where total compensation does not exceed \$50,000.</p> <p>Delegated to more senior positions.</p> <p><input type="checkbox"/> (a) Where total compensation (including options/renewals) does not exceed \$50,000.</p> <p><input type="checkbox"/> (b) Where compensation is less than market value, for periods not exceeding three (3) months, including licences for environmental assessments and/or testing, etc.</p> <p>Leases pursuant to the Community Space Tenancy Policy delegated to a more senior position.</p> <p><input type="checkbox"/> Where total compensation (including options/renewals) does not exceed \$50,000.</p> <p><input type="checkbox"/> Where total compensation does not exceed \$50,000.</p> <p>Delegated to more senior positions.</p> <p><input checked="" type="checkbox"/> Where total compensation does not exceed \$50,000.</p> <p>Delegated to more senior positions.</p> <p>Delegated to more senior positions.</p>	<p><input type="checkbox"/> Where total compensation does not exceed \$1 Million.</p> <p><input type="checkbox"/> Statutory offers, agreements and settlements where total compensation does not cumulatively exceed \$1 Million.</p> <p><input type="checkbox"/> (a) Acceptance of statutory offers, agreements and settlements where total compensation does not cumulatively exceed \$1 Million.</p> <p><input type="checkbox"/> (b) Request Hearings of Necessity.</p> <p><input type="checkbox"/> (c) Waive Hearings of Necessity.</p> <p><input type="checkbox"/> Issuance of RFPs/REOIs.</p> <p><input type="checkbox"/> Initiate process & authorize GM, Transportation Services to give notice of proposed by-law.</p> <p>Delegated to more senior positions.</p> <p><input type="checkbox"/> Where total compensation does not exceed \$1 Million.</p> <p><input type="checkbox"/> Where total compensation does not exceed \$1 Million.</p> <p><input type="checkbox"/> Exchange of land in Green Space System and Parks and Open Space Areas of Official Plan.</p> <p><input type="checkbox"/> (a) Where total compensation (including options/renewals) does not exceed \$1 Million.</p> <p><input type="checkbox"/> (b) Where compensation is less than market value, for periods not exceeding six (6) months, including licences for environmental assessments and/or testing, etc.</p> <p>Leases pursuant to the Community Space Tenancy Policy delegated to a more senior position.</p> <p><input type="checkbox"/> Where total compensation (including options/renewals) does not exceed \$1 Million.</p> <p><input type="checkbox"/> (a) Where total compensation does not exceed \$1 Million.</p> <p><input type="checkbox"/> (b) When closing roads, easements to pre-existing utilities for nominal consideration.</p> <p><input type="checkbox"/> Where total compensation does not exceed \$1 Million.</p> <p><input type="checkbox"/> Amendment must not be materially inconsistent with original decision (and subject to General Condition (U)).</p> <p><input type="checkbox"/> (a) Approvals, Consents, Notices and Assignments under all Leases/Licences</p> <p><input type="checkbox"/> (b) Releases/Discharges</p> <p><input type="checkbox"/> (c) Surrenders/Abandonments</p> <p><input type="checkbox"/> (d) Enforcements/Terminations</p> <p><input type="checkbox"/> (e) Consents/Non-Disturbance Agreements/Acknowledgements/Estoppel Certificates</p> <p><input type="checkbox"/> (f) Objections/Waivers/Cautions</p> <p><input type="checkbox"/> (g) Notices of Lease and Sublease</p> <p><input type="checkbox"/> (h) Consent to regulatory applications by City, as owner</p> <p><input type="checkbox"/> (i) Consent to assignment of Agreement of Purchase/Sale; Direction re Title</p> <p><input type="checkbox"/> (j) Documentation relating to Land Titles applications</p> <p><input type="checkbox"/> (k) Correcting/Quit Claim Transfer/Deeds</p>

B. Director, Real Estate Services and Manager, Real Estate Services each has signing authority on behalf of the City for:

- Documents required to implement matters for which each position also has delegated approval authority.
- Expropriation Applications and Notices following Council approval of expropriation (Managers whose position includes responsibility for implementing Council-approved expropriations are the only Managers with such signing authority).

Director, Real Estate Services also has signing authority on behalf of the City for:

- Agreements of Purchase and Sale and all implementing documentation for purchases, sales and land exchanges not delegated to staff for approval.
- Community Space Tenancy Leases approved by delegated authority by the Deputy City Manager, Corporate Services and any related documents.

Pre-Condition to Approval

Complies with General Conditions in Appendix B of City of Toronto Municipal Code Chapter 213, Real Property

Consultation with Councillor(s)

Councillor:	L.Cheng	Councillor:	
Contact Name:	L. Cheng	Contact Name:	
Contacted by:	<input type="checkbox"/> Phone <input checked="" type="checkbox"/> E-Mail <input type="checkbox"/> Memo <input type="checkbox"/> Other	Contacted by:	<input type="checkbox"/> Phone <input type="checkbox"/> E-mail <input type="checkbox"/> Memo <input type="checkbox"/> Other
Comments:	No Objection	Comments:	

Consultation with Divisions and/or Agencies

Division:	Transportation Services	Division:	Financial Planning
Contact Name:	Perry Korouyenis	Contact Name:	Felisha Jenkins
Comments:	Concurs	Comments:	Concurs

Legal Services Division Contact

Contact Name: Vanessa Bacher

DAF Tracking No.: 2023-076	Date	Signature
Concurred with by: Manager, Real Estate Services Jennifer Kowalski	March 17, 2023	Signed by Jennifer Kowalski
<input type="checkbox"/> Recommended by: Manager, Real Estate Services Ronald Ro	March 17, 2023	Signed by Ronald Ro
<input checked="" type="checkbox"/> Approved by:		
<input type="checkbox"/> Approved by: Director, Real Estate Services		

DAF 2023-076

Appendix A - Term Sheet

Original Fee: \$34,532.65

An adjusted increase of: \$4,489.24 of HST

New Total: \$39,021.89

Appendix B – Easement Location and Map

