

3RD SESSION, 37TH LEGISLATURE, ONTARIO 51 ELIZABETH II, 2002

Bill Pr17

An Act respecting the Reena Foundation

Mr. Arnott

Private Bill

1st Reading December 9, 2002 2nd Reading 3rd Reading Royal Assent

Printed by the Legislative Assembly of Ontario



An Act respecting the Reena Foundation

Preamble

The board of directors of the Reena Foundation (the "Foundation") and the board of directors of 1085316 Ontario Ltd. (the "numbered company") have applied for special legislation to exempt certain land from taxation for municipal and school purposes beginning in 2003 while the land is used for a specified purpose and to cancel the taxes for municipal and school purposes that were payable from 1999 to 2002. The applicants represent that the Foundation was incorporated under the Corporations Act by letters patent dated June 12, 1973 and that it is a registered charitable organization within the meaning of the Income Tax Act (Canada). The applicants also represent that the numbered company was incorporated under the Business Corporations Act by letters patent dated June 13, 1994, and that it has a freehold interest in the land. The applicants represent that the Foundation leases the land from the numbered company, and that the Foundation has operated a facility known as the Toby and Henry Battle Developmental Centre on the land since March 1997.

It is appropriate to grant the application.

Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

Definition

1. In this Act,

"specified property" means the land, as defined in the *Assessment Act*, municipally known as 927 Clark Avenue in the City of Vaughan.

Tax exemption

2. Beginning on January 1, 2003, the specified property is exempt from taxation for municipal and school purposes,

- (a) if the specified property is occupied and used solely for the purposes of the Toby and Henry Battle Developmental Centre operated by the Foundation; and
- (b) if the Foundation is a registered charity within the meaning of the *Income Tax Act* (Canada).

Tax cancellation, 1999 to 2002

3. (1) The taxes on the specified property that were payable for municipal and school purposes for 1999, 2000, 2001 and 2002 are hereby cancelled.

Chargeback

(2) Section 421 (where deficiency occurs) of the *Municipal Act* and section 353 (taxes collected on behalf of other bodies) of the *Municipal Act*, 2001 apply, with necessary modifications, to taxes cancelled by subsection (1).

Commencement

4. This Act comes into force on the day it receives Royal Assent.

Short title

5. The short title of this Act is the *Reena Foundation Act*, 2002.

EXPLANATORY NOTE

The purpose of the Bill is set out in the Preamble.