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An Act respecting The Corporation of Massey Hall and Roy Thomson Hall

Mr. H. Dong

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An Act respecting The Corporation of Massey Hall and Roy Thomson Hall

Preamble

The board of governors of The Corporation of Massey Hall and Roy Thomson Hall has applied for special legislation that provides for an exemption from taxation for municipal and school purposes, other than local improvement rates, for certain properties while the Corporation occupies and uses the properties.

The exemption applies to certain land starting in 2016. The special legislation also provides for a cancellation of taxes for municipal and school purposes, other than local improvement rates, that were payable on the land for part of 2014 and 2015 and for any year or part of a year to which the exemption applies and for which taxes have been levied.

The exemption from taxes also applies to a condominium unit that is owned by the Corporation, in proportion to the Corporation's ownership interest. A cancellation of taxes is also provided for in respect of that portion for any year or part of a year to which the exemption applies and for which taxes have been levied.

The applicant represents that the Corporation was incorporated by *The Trustees of Massey Hall Act, 1952* and continued by the *Massey Hall and Roy Thomson Hall Act, 1983*. The 1983 Act continued a tax exemption previously granted to the Corporation in respect of the land described in that Act.

The applicant represents that it has acquired additional land in which it has a freehold interest, and that it will acquire a condominium unit in which it will have a freehold interest by itself or as a tenant in common. The applicant further represents that it is a registered charity within the meaning of the *Income Tax Act* (Canada).

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:

Definitions

1. In this Act,

“Corporation” means The Corporation of Massey Hall and Roy Thomson Hall;

“specified condominium unit” means the condominium unit described in Schedule 2;

“specified land” means the land, as defined in the *Assessment Act*, described in Schedule 1.

Tax exemption and cancellation, specified land

Municipal tax exemption by-law

2. (1) The council of the City of Toronto may pass a by-law exempting the specified land from taxation for municipal purposes, other than local improvement rates, including interest and penalties, beginning January 1, 2016, if,

- (a) the Corporation is the registered owner of the specified land;
- (b) the specified land is occupied and used solely by the Corporation; and
- (c) the Corporation is a registered charity within the meaning of the *Income Tax Act* (Canada).

Municipal tax cancellation by-law

(2) If the council of the City of Toronto passes a by-law under subsection (1), it may pass a by-law cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, on the specified land,

- (a) for the period from July 11, 2014 to December 31, 2014;
- (b) for the year 2015; and
- (c) for any year or part of a year to which the exemption applies and for which taxes have been levied.

School tax exemption

(3) If the council of the City of Toronto passes a by-law under subsection (1), the specified land is also exempt from taxation for school purposes for the same period for which it is exempt from taxation for municipal purposes, other than local improvement rates, under the by-law.

School tax cancellation

(4) If the council of the City of Toronto passes a by-law under subsection (2), the taxes for school purposes on the specified land, including interest and penalties, are also cancelled for the same period for which the taxes for municipal purposes, other than local improvement rates, are cancelled under the by-law.

Non-exempt portion

(5) For greater certainty, if any portion of the specified land is occupied and used by an entity other than the Corporation, that portion of the specified land so occupied and used is not exempt from taxation under a by-law

passed under subsection (1), and an exemption from taxation for school purpose under subsection (3) and a cancellation of taxes for municipal or school purposes under subsection (2) or (4) does not apply to that portion.

Chargeback

(6) Section 318 (taxes collected on behalf of other bodies) of the *City of Toronto Act, 2006* applies to taxes cancelled by subsection (4).

Tax exemption and cancellation, specified condominium unit

Municipal tax exemption by-law

3. (1) The council of the City of Toronto may pass a by-law exempting the specified condominium unit, in proportion to the Corporation's ownership interest in it, from taxation for municipal purposes, other than local improvement rates, including interest and penalties, beginning on the date specified under subsection (2), if,

- (a) the specified condominium unit is owned by the Corporation itself or as a tenant in common;
- (b) the specified condominium unit is occupied and used by the Corporation itself or as a tenant in common;
- (c) the Corporation is a registered charity within the meaning of the *Income Tax Act* (Canada); and
- (d) the specified condominium unit is used exclusively for the purpose of collecting, storing, transferring and disposing of garbage.

Date of exemption

(2) The date on which the tax exemption described in subsection (1) begins is the date on which ownership of the specified condominium unit is transferred to the Corporation itself or as a tenant in common.

Municipal tax cancellation by-law

(3) If the council of the City of Toronto passes a by-law under subsection (1), it may pass a by-law cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, applicable to the specified condominium unit, in proportion to the Corporation's ownership interest in it, for any year or part of a year to which the exemption applies and for which taxes have been levied.

School tax exemption

(4) If the council of the City of Toronto passes a by-law under subsection (1), the specified condominium unit

is also exempt, in proportion to the Corporation's ownership interest in it, from taxes for school purposes, for the same period for which it is exempt from taxation for municipal purposes, other than local improvement rates, under the by-law.

School tax cancellation

(5) If the council of the City of Toronto passes a by-law under subsection (3), the taxes for school purposes applicable to the specified condominium unit, including interest and penalties, are also cancelled, in proportion to the Corporation's ownership interest in the specified condominium unit, for the same period for which the taxes for municipal purposes, other than local improvement rates, are cancelled under the by-law.

Chargeback

(6) Section 318 (taxes collected on behalf of other bodies) of the *City of Toronto Act, 2006* applies to taxes cancelled by subsection (5).

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 *Corporation of Massey Hall and Roy Thomson Hall Act (Tax Relief), 2016*.

SCHEDULE 1

Part of Park Lot 8, Concession 1 From the Bay and part of Lots 6 and 7 on W/S Victoria Street, Plan 22A, designated as Parts 1 to 9, 39, 43 to 47 and 54 to 56 (all inclusive) on Plan 66R-27069; City of Toronto, being part of PIN 21098-0249 (LT).

SCHEDULE 2

A condominium unit being a proposed unit in the condominium to be located on the lands located at 197 Yonge Street, Toronto, Ontario, to be transferred to The Corporation of Massey Hall and Roy Thomson Hall itself or as a tenant in common, upon the later of the substantial completion date of the condominium or a date fixed by the vendor, which will be at least 20 days after the vendor's solicitor notifies the purchasers of registration of the condominium corporation.