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Bill Pr38

(Chapter Pr15 of the Statutes of Ontario, 2020)

An Act respecting 62 Grimsby Phantom Squadron Sponsoring Committee

Mr. S. Oosterhoff

1st Reading	November 24, 2020
2nd Reading	December 8, 2020
3rd Reading	December 8, 2020
Royal Assent	December 9, 2020



An Act respecting 62 Grimsby Phantom Squadron Sponsoring Committee

Preamble

The board of directors of 62 Grimsby Phantom Squadron Sponsoring Committee has applied for special legislation that provides for an exemption from taxation, starting August 27, 2020, for municipal and school purposes, other than local improvement rates, for certain land in the town of Grimsby while the land is used for specified purposes.

The special legislation also provides for a cancellation of taxes for municipal and school purposes, other than local improvement rates, that were paid or payable on the land for any year or part of a year to which the exemption applies and for which taxes have been levied, and for a cancellation of such taxes that were paid or payable on all or some of the land from May 1, 2012 to August 27, 2020, in the specified circumstances.

The applicant represents that the corporation was incorporated under the *Corporations Act* by letters patent on October 29, 2013, was registered as a charity within the meaning of the *Income Tax Act* (Canada) on July 14, 2010 and continues to be registered as a charity.

The applicant further represents that the corporation entered into a purchase agreement on May 1, 2012 to purchase the land from the Ukrainian Catholic Episcopal Corporation of Eastern Canada and the Ruthenian Greek Catholic Parish of the Assumption of the Blessed Virgin Mary. From May 1, 2012 until the present, the applicant has operated a not-for-profit Royal Canadian Air Cadet training centre on the land. The transfer of title of the land took place on August 27, 2020 upon retirement of the mortgage by the corporation.

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 (1) In this Act,

“Corporation” means 62 Grimsby Phantom Squadron Sponsoring Committee;

“specified property” means one or more of the properties set out in subsection (2).

(2) The properties referred to in the definition of “specified property” are the following lands, as defined in the *Assessment Act*:

1. The property municipally known as 101 Mountain Road, CON 2 PT LOT 8 RP 30R3839 PART 2 in the Town of Grimsby, identified by assessment roll number 2615 020 02403300.0000.
2. The property municipally known as 103 Mountain Road, CON 3 PT LOT 8 in the Town of Grimsby, identified by assessment roll number 2615 020 02403400.0000.
3. The property municipally known as 105 Mountain Road, CON 3 PT LOT 8 in the Town of Grimsby, identified by assessment roll number 2615 020 02403500.0000.

Municipal taxes

Tax exemption by-law

2 (1) The council of the Town of Grimsby may pass a by-law exempting one or more specified properties from taxation for municipal purposes, other than local improvement rates, including interest and penalties, beginning August 27, 2020, if,

- (a) the specified property is owned by the Corporation;
- (b) the specified property is occupied and used either,
 - (i) solely by the Corporation, or
 - (ii) jointly by the Corporation, and
 - (A) an affiliated or recognized Royal Canadian Army, Air or Sea Cadet organization, or

(B) one or more other non-profit entities that would be exempt from taxation for municipal purposes, other than local improvement rates, if they owned or occupied the specified property solely; and

(c) the Corporation is a registered charity within the meaning of the *Income Tax Act* (Canada).

Tax cancellation by-law

(2) If the council of the Town of Grimsby 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 property,

(a) for any part of the 2020 tax year prior to August 27, 2020 for which taxes have been levied and during which the specified property was owned by the Ukrainian Catholic Episcopal Corporation of Eastern Canada or the Ruthenian Greek Catholic Parish of the Assumption of the Blessed Virgin Mary and occupied and used solely by the Corporation; and

(b) for any year or part of a year on and after August 27, 2020 to which the exemption described in subsection (1) applies and for which taxes have been levied.

Same

(3) If the council of the Town of Grimsby passes a by-law under subsection (1) with respect to the property referred to in paragraph 1 of subsection 1 (2), it may also pass a by-law cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, on the property for the following periods, provided that during the period the property was occupied and used solely by the Corporation:

1. For the period from May 1, 2012 to December 31, 2012.
2. For all or any part of the years 2013, 2014, 2015, 2016, 2017, 2018 and 2019.

Non-exempt portion of land

(4) For greater certainty, if any portion of the specified property is occupied and used by an entity, other than an affiliated or recognized Royal Canadian Army, Air or Sea Cadet organization, that would not be exempt from taxation for municipal purposes, other than local improvement rates, if that entity owned and occupied the specified property solely, that portion of the specified property so occupied and used is not exempt from taxation under a by-law passed under subsection (1), and a cancellation of taxes for municipal purposes under subsection (2) or (3) does not apply to that portion.

School taxes

Tax exemption

3 (1) If the council of the Town of Grimsby passes a by-law under subsection 2 (1), the specified properties are also exempt from taxation for school purposes for the period for which the specified properties are exempt from taxation for municipal purposes, other than local improvement rates, under the by-law.

Tax cancellation

(2) If the council of the Town of Grimsby passes a by-law under subsection 2 (2) or (3), the taxes for school purposes on the specified properties, including interest and penalties, are also cancelled for the period for which the taxes for municipal purposes, other than local improvement rates, are cancelled.

Non-exempt portion of land

(3) For greater certainty, if any portion of the specified properties is not exempt from taxation under a by-law passed under subsection 2 (1), as described in subsection 2 (4), an exemption from taxation for school purposes or a cancellation of taxes for school purposes does not apply to that portion.

Chargeback

(4) Section 353 (taxes collected on behalf of other bodies) of the *Municipal Act, 2001* applies, with necessary modifications, to taxes cancelled by subsection (2).

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 *62 Grimsby Phantom Squadron Sponsoring Committee Act (Tax Relief), 2020*.