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Bill Pr29

*(Chapter Pr7
Statutes of Ontario, 2006)*

An Act respecting Sheena's Place

Mr. Marchese

1st Reading	June 14, 2006
2nd Reading	December 21, 2006
3rd Reading	December 21, 2006
Royal Assent	December 21, 2006

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An Act respecting Sheena's Place

Preamble

The board of directors of The Hospice for Eating Disorders of Toronto, a corporation known as and referred to in this Act as Sheena's Place, has applied for special legislation to exempt certain land from taxation for municipal and school purposes, other than local improvement rates, beginning in 2006, while the land is used for a specified purpose and to cancel the taxes for municipal and school purposes, other than local improvement rates, that were payable from 1996 to 2005. The applicant represents that Sheena's Place was incorporated under the *Corporations Act* by letters patent dated July 21, 1994 and that it is a registered charity within the meaning of the *Income Tax Act* (Canada). The applicant also represents that Sheena's Place has a freehold interest in the land and has operated a not-for-profit charitable centre for people affected by eating disorders on the land since May 1996.

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 87 Spadina Road in the City of Toronto.

Tax exemption by-law

2. The council of the City of Toronto may pass by-laws exempting the specified property from taxes for municipal purposes, other than local improvement rates, beginning January 1, 2006, if,

- (a) the specified property is occupied and used solely for the purposes of a centre for people affected by eating disorders operated by Sheena's Place; and

- (b) Sheena's Place is a registered charity within the meaning of the *Income Tax Act* (Canada).

Tax cancellation by-law

3. The council of the City of Toronto may pass by-laws cancelling the taxes for municipal purposes, other than local improvement rates, including interest and penalties, on the specified property for the years 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004 and 2005.

Property exempt from school taxes

4. (1) If the council of the City of Toronto passes a by-law under section 2, the specified property is also exempt from taxes for school purposes for so long as the by-law remains in effect.

Same

(2) If the council of the City of Toronto passes a by-law under section 3, the taxes for school purposes on the specified property, including interest and penalties, are also cancelled for the years for which the taxes for municipal purposes, other than local improvement rates, are cancelled.

Chargeback

(3) Section 421 (where deficiency occurs) of the *Municipal Act*, as it read before its repeal, and section 353 (taxes collected on behalf of other bodies) of the *Municipal Act, 2001* apply, with necessary modifications, to taxes cancelled by subsections (1) and (2).

Commencement

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

Short title

6. The short title of this Act is the *Sheena's Place Act, 2006*.