



2ND SESSION, 39TH LEGISLATURE, ONTARIO  
59 ELIZABETH II, 2010

# Bill Pr34

*(Chapter Pr5  
Statutes of Ontario, 2010)*

## **An Act respecting the Luso Canadian Charitable Society**

**Mrs. Albanese**

1st Reading	May 19, 2010
2nd Reading	June 2, 2010
3rd Reading	June 2, 2010
Royal Assent	June 8, 2010

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## An Act respecting the Luso Canadian Charitable Society

### Preamble

The board of directors of the Luso Canadian Charitable Society, a corporation referred to in this Act as the Society, has applied for special legislation to exempt certain land from taxation for municipal and school purposes, other than local improvement rates, beginning in 2010, 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 2004 to 2009. The applicant represents that the Society was incorporated under the *Corporations Act* by letters patent dated July 5, 2002 under the name Society of Portuguese Disabled Persons Building Fund, that it changed its name to Luso Canadian Charitable Society by supplementary letters patent dated September 29, 2009 and that it is a registered charity within the meaning of the *Income Tax Act* (Canada). The applicant also represents that the Society has a freehold interest in the land and has operated a not-for-profit charitable centre on the land for people living with physical or developmental disabilities since June 7, 2007.

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 2295 St. Clair Avenue West 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, 2010, if,

- (a) the specified property is occupied and used solely for the purposes of a centre for people living with

physical or developmental disabilities operated by the Society;

- (b) the Society is the registered owner of the specified property; and
- (c) the Society 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, on the specified property for the years 2004, 2005, 2006, 2007, 2008 and 2009.

### 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 are also cancelled for the years for which the taxes for municipal purposes, other than local improvement rates, are cancelled.

### Chargeback

(3) Section 353 (taxes collected on behalf of other bodies) of the *Municipal Act, 2001* and section 318 (taxes collected on behalf of other bodies) of the *City of Toronto Act, 2006* apply, with necessary modifications, to taxes exempted or cancelled by subsection (1) or (2), as the case may be.

### 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 *Luso Canadian Charitable Society Act (Tax Relief), 2010*.**