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Bill Pr43

*(Chapter Pr11
Statutes of Ontario, 2016)*

An Act respecting the Ismaili Centre, Toronto, the Aga Khan Museum and the Aga Khan Park

Mr. Y. Baker

1st Reading	April 12, 2016
2nd Reading	June 8, 2016
3rd Reading	June 8, 2016
Royal Assent	June 9, 2016

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**An Act respecting the Ismaili Centre, Toronto,
the Aga Khan Museum and the Aga Khan Park**

Preamble

Aga Khan Foundation Canada/Fondation Aga Khan Canada has applied for special legislation to exempt certain land from taxation for municipal and school purposes, other than local improvement rates, beginning on January 1, 2016, while the land is used for specified purposes, and to cancel the taxes for municipal and school purposes, other than local improvement rates, that were payable on the land from September 1, 2014 to December 31, 2015.

The applicant represents that it was incorporated under the *Canada Corporations Act* by letters patent dated July 3, 1980 and is a registered charity within the meaning of the *Income Tax Act* (Canada) and that The Aga Khan Museum-Le Musée Aga Khan was incorporated under the *Canada Not-for-profit Corporations Act* by articles of incorporation dated June 8, 2012 and is a registered charity within the meaning of the *Income Tax Act* (Canada).

The applicant further represents that the Ismaili Centre, Toronto, the Aga Khan Museum and the Aga Khan Park, all owned by the applicant, are located on the land at 49 and 77 Wynford Drive in the City of Toronto.

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,

“Foundation” means Aga Khan Foundation Canada/Fondation Aga Khan Canada;

“Museum” means The Aga Khan Museum-Le Musée Aga Khan;

“specified property” means the land, as defined in the *Assessment Act*, municipally known as 49 and 77 Wynford Drive in the City of Toronto, more specifically described as follows:

Firstly:

PART OF BLOCK B ON PLAN 66M864 DESIGNATED AS PARTS 3 AND 4 ON PLAN 66R-23447; SUBJECT TO AN

EASEMENT OVER PART 4 ON PLAN 66R23447, AS IN A197146; TOGETHER WITH AN EASEMENT OVER PART OF BLOCK B ON PLAN 66M864, DESIGNATED AS PARTS 1 & 2 ON PLAN 66R23447 UNTIL SUCH TIME AS THE SAID PARTS 1 & 2 ON PLAN 66R23447 HAVE BEEN DEDICATED FOR PUBLIC HIGHWAY PURPOSES AS IN AT2491893; CITY OF TORONTO;

And secondly:

PART OF BLOCK B ON PLAN 66M864, DESIGNATED AS PARTS 7, 8 AND 10 ON PLAN 66R23447; SUBJECT TO AN EASEMENT OVER PARTS 8 & 10 ON PLAN 66R23447, AS IN A139412; TOGETHER WITH AN EASEMENT OVER PART OF BLOCK B ON PLAN 66M864, DESIGNATED AS PARTS 5, 6 & 9 ON PLAN 66R23447 UNTIL SUCH TIME AS THE SAID PARTS 5, 6 & 9 ON PLAN 66R23447 HAVE BEEN DEDICATED FOR PUBLIC HIGHWAY PURPOSES AS IN AT2491893, CITY OF TORONTO.

Tax exemption

2. The specified property is exempt from taxation for municipal and school purposes, other than local improvement rates, beginning January 1, 2016, if,

- (a) the Foundation or another non-profit corporation is the registered owner of the specified property;
- (b) the specified property is occupied and used solely by the Foundation, the Museum or another non-profit corporation for the purpose of operating the Ismaili Centre, Toronto, the Aga Khan Museum and the Aga Khan Park; and
- (c) the registered owner of the specified property is a registered charity within the meaning of the *Income Tax Act* (Canada).

Tax cancellation

3. The taxes on the specified property that were payable for municipal and school purposes, other than local improvement rates, including interest and

penalties, for the following periods are hereby cancelled:

1. September 1, 2014 to December 31, 2015.
2. Any part of a year,
 - i. to which the exemption applies, and
 - ii. for which taxes have been levied.

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 the Foundation, the Museum or another non-profit corporation for purposes other than operating the Ismaili Centre, Toronto, the Aga Khan Museum or the Aga Khan Park, that portion of the specified property so occupied and used is not exempt from

taxation under section 2, and a cancellation of taxes under section 3 does not apply to that portion.

Chargeback

5. Section 318 (taxes collected on behalf of other bodies) of the *City of Toronto Act, 2006* applies, with necessary modifications, to taxes for school purposes cancelled by section 3.

Commencement

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

Short title

7. **The short title of this Act is the *Ismaili Centre, Toronto, Aga Khan Museum and Aga Khan Park Act (Tax Relief), 2016.***