

Legislative
Assembly
of Ontario



Assemblée
législative
de l'Ontario

1ST SESSION, 42ND LEGISLATURE, ONTARIO
69 ELIZABETH II, 2020

Bill Pr37

An Act respecting the Parya Trillium Foundation

Mr. L. Kanapathi

Private Bill

1st Reading December 2, 2020

2nd Reading

3rd Reading

Royal Assent



EXPLANATORY NOTE

The purpose of the Bill is set out in the Preamble.

An Act respecting the Parya Trillium Foundation

Preamble

The Parya Trillium Foundation has applied for special legislation that provides for an exemption for certain land from taxation for municipal and school purposes, other than local improvement rates, while the Foundation occupies and uses the land.

The exemption applies to the land starting in January 1, 2020. 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 2019 and 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 Foundation was incorporated in August 2001 under the *Canada Not-for-profit Corporations Act*, is a registered charity within the meaning of the *Income Tax Act* (Canada) and has a freehold interest in the land.

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 the Parya Trillium Foundation;

“specified land” means the land, as defined in the *Assessment Act*, municipally known as 344 John Street in the City of Markham and more specifically described as follows:

PT LT 14, PL 2382, PTS 2 & 3, 64R6227, SAVE & Except PT 4 EXPROPRIATION PL D746; MARKHAM

Municipal taxes

Tax exemption by-law

2 (1) The council of the City of Markham 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, 2020, if,

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

Tax cancellation by-law

(2) If the council of the City of Markham 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 for the following periods provided the conditions set out in clauses (1) (a), (b) and (c) are satisfied:

1. For all or part of the year 2019.
2. For any part of a year,
 - i. to which the exemption applies, and
 - ii. for which taxes have been levied.

Non-exempt portion of land

(3) For greater certainty, if any portion of the specified land is occupied and used by an entity other than the Foundation, that portion of specified land 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) does not apply to that portion.

School taxes

Tax exemption

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

Tax cancellation

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

Non-exempt portion of land

(3) For greater certainty, if any portion of the specified land is not exempt from taxation under a by-law passed under subsection 2 (1), as described in subsection 2 (3), an exemption from taxation for school purposes and a cancellation of taxes for school purposes do 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 *Parya Trillium Foundation Act (Tax Relief), 2020*.