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Bill Pr14

An Act respecting the Special Ability Riding Institute

Mr. R. Pettapiece

Private Bill

1st Reading November 7, 2019

2nd Reading

3rd Reading

Royal Assent



EXPLANATORY NOTE

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

An Act respecting the Special Ability Riding Institute

Preamble

The Special Ability Riding Institute (SARI) has applied for special legislation that provides for an exemption from taxation for municipal and school purposes, other than local improvement rates, for certain properties while SARI occupies and uses the properties.

The exemption applies to certain land starting in 2019. 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 part of 2017 and 2018 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 SARI was incorporated by letters patent on June 26, 1978. The *Special Ability Riding Institute Act, 1988* provides for a tax exemption in respect of land described in that Act. The applicant represents that SARI has acquired additional land in which it has a freehold interest and that SARI is a registered charity within the meaning of the *Income Tax Act* (Canada).

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,

“SARI” means the Special Ability Riding Institute;

“specified land” means the land, as defined in the *Assessment Act*, consisting of Part of Lot 30 in Concession 6 of the Township, more specifically described as Parts 1 & 2 on Plan 33R-19752.

Municipal taxes

Tax exemption by-law

2 (1) The council of the Municipality of Middlesex Centre 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, 2019, if,

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

Tax cancellation by-law

(2) If the council of the Municipality of Middlesex Centre 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 years 2017 and 2018.
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 SARI, 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 Municipality of Middlesex Centre passes a by-law under subsection 2 (1), the specified land is also exempt from taxation for school purposes for the period to which the specified property is exempt from taxation for municipal purposes, other than local improvement rates, under the by-law.

Tax cancellation

(2) If the council of the Municipality of Middlesex Centre 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.

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 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 *Special Ability Riding Institute Act (Tax Relief), 2019*.