

ONTARIO
SUPERIOR COURT OF JUSTICE

THE HONOURABLE MR.
JUSTICE LOCOCO

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THURS DAY THE 20th DAY
OF FEBRUARY, 2020

BETWEEN:

KINGS CROSS SENIORS COMMUNITIES
(formerly known as **CHRISTIAN SENIOR CITIZEN HOMES SOCIETY OF**
ST. CATHARINES)

Applicant

and

MUNICIPAL PROPERTY ASSESSMENT CORPORATION and
THE CORPORATION OF THE CITY OF ST. CATHARINES

Respondents

Application under Section 46 of the *Assessment Act, RSO 1990, Chapter A.31*

JUDGMENT

THIS APPLICATION made by the Applicant for an order declaring that, commencing with the 2019 taxation year, the Applicant's lands known municipally as 99A Scott Street and a two block apartment complex on a portion of the land known municipally as 2 White Street (excluding the portion containing 15 life-lease townhomes), both in the City of St. Catharines and identified as roll numbers 2629 060 030 16101 0000 and 2629 060 005 10600 0000 respectively (the "Lands"), are exempt from municipal taxation pursuant to section 3.(1)12(iii) of the *Assessment Act, RSO 1990, Chapter A.31*, was heard this day at St. Catharines.

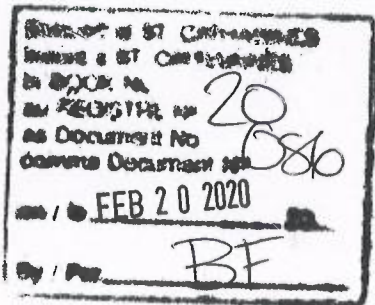
ON READING THE APPLICATION RECORD and on reading the consent of all of the parties, filed,

1. **THIS COURT DECLARES THAT** Kings Cross Seniors Communities (formerly known as Christian Senior Citizen Homes Society Of St. Catharines) is a charitable, non-profit philanthropic corporation organized for the relief of the poor and supported in part by public funds.

2. **THIS COURT FURTHER DECLARES THAT** Kings Cross Seniors Communities owns, uses and occupies the Lands for the purpose of providing affordable housing to poor seniors. Therefore, the Lands are exempt from municipal taxation for taxation in 2019 and for subsequent taxation years pursuant and subject to section 3.(1)12(iii) of the *Assessment Act*, RSO 1990, Chapter A.31, as amended.

2. **THIS COURT ORDERS THAT** all necessary adjustments be made to the assessment rolls.

3. **THIS COURT ORDERS THAT** there be no costs of this application.



A handwritten signature in blue ink, written over a horizontal line. The signature is cursive and appears to be "R. B. [unclear]".

KINGS CROSS SENIORS COMMUNITIES
v
MUNICIPAL PROPERTY ASSESSMENT CORPORATION et al

Court File No.: CV-19-00059141-0000

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PROCEEDING COMMENCED AT
ST. CATHARINES

JUDGMENT

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