

October 11, 2023

**VIA EMAIL - [regional.clerk@york.ca](mailto:regional.clerk@york.ca)**

**Committee of the Whole  
Region of York Council  
17250 Yonge Street,  
Newmarket, ON L3y 6Z1**

Chair and Members of the Committee :

**Re: Development Charge Complaint – 434 Steeles Ave West  
Re: October 12, 2023 Committee of the Whole**

I am counsel to the complainants in the above referenced complaint.

I am writing to address statements contained in the Region Staff report of September 27, 2023 and to provide Council with additional information to assist Council in its deliberations.

Region Staff appear to have received incorrect information from the City of Vaughan as evidenced by this statement in the Region Staff Report:

“City of Vaughan staff advised Regional staff the **merger was done** to accommodate the proposed car dealership building which straddled the boundary of both lots **and to address the parking deficiencies for the proposed car dealership under the City’s zoning bylaw.**”

The new automotive dealership building at 434 Steeles Avenue West has no parking deficiency. The new building fully complies with the zoning for the former 434 Steeles Avenue West property.

Although title to 434 and 480 Steeles was merged the zoning for the two properties continues and is different in respect of parking regulations for both properties.

The 480 Steeles property although now legally merged is still subject to the parking regulations in By-law 1-88 while the former 434 Steeles property is subject to the different parking regulations of By-law 2523, a 1960’s by-law setting out higher rates and larger parking space dimensions.

In order for the new 434 Steeles building to comply with the parking requirements for the lands at 434 Steeles, that were formerly a separate lot, the by-law requires that the parking standards to be met for that portion of the merged site meet the provisions of By-law 2523. In this instance, the parking space dimensions within the existing dealership building at 480 Steeles, which fully comply with By-law 1-88 **do not** comply with the parking space dimensions required for the 434 Steeles property under By-law 2523. A building at 434 Steeles cannot rely upon parking spaces

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at 480 Steeles to meet the requirements of Bylaw 2523 as the parking spaces at 480 Steeles do not comply with the minimum parking dimensions under Bylaw 2523.

The existing dealership at 480 Steeles was developed with additional parking above and beyond what the by-law requires, the applicable DCs have been collected for that site through its separate building permit process.

The identification of an opportunity to “share” parking, which in fact is not occurring, has only been raised through the calculation of DCs and was not raised at any time through the SPA process.

For the SPA process, the City identified the different zoning requirements for each building and the new building at 434 Steeles was designed to be in compliance with the site specific zoning standards on that site 434 Steeles. For this reason, we disagree that the “additional” parking located at 480 Steeles is available to be shared with the building at 434 Steeles as those spaces would not comply with By-law 2523.

As a practical matter the 2 dealerships at 434 and 480 function as legally separate entities selling different vehicles from different manufacturers which are in competition with each other. The separate dealerships at 434 and 480 Steeles have a contractual requirement with each car manufacturer to provide each dealership with its own dedicated parking.

### **Connection Between New and Existing Buildings For Shared Access Only**

Although there is a shared underground access driveway to the underground level of the two buildings and a shared garbage pickup area the BMW Auto Haus dealership at 434 Steeles and the Jaguar Land Rover Thornhill 480 Steeles dealerships are both separately owned by different companies with the operation of the dealerships separate and **not** integrated.

The shared underground driveway ramp provides access for both dealerships to their respective basement levels in the 2 separate dealership buildings

Although the driveway access is shared, there is a door controlling access between the two lower levels of each dealership building from the other. Cars and customer vehicles for each dealership are not able to use the lower level of the other dealership nor the surface parking associated with each dealership and its building.

In respect of surface parking there is a grade difference between the two dealerships on what were formerly the 434 and 480 properties and there is a fence physically separating the rear yards of the two dealerships.

### **BMW Dealership at 480 Steeles and Jaguar Land Rover Dealerships at 434 Steeles Separate Legal Entities**

There are two independent dealerships owned separately and operated independently of each other in separate buildings at 434 and 480 Steeles Avenue West. Those dealerships are Jaguar Thornhill located at 434 Steeles Avenue West and BMW Auto Haus located at 480 Steeles Avenue West.

The Jaguar Land Rover Thornhill dealership is owned and operated by Transatlantic Fine Cars Ltd. Copies of the incorporation document for Transatlantic Fine Cars Ltd and the registered Master Business Licenses for Jaguar Thornhill and Land Rover Thornhill are attached above.

The BMW Auto Haus dealership is owned and operated by Transglobal Fine Cars Ltd. Copies of the incorporation document for Transglobal Fine Cars Ltd and the registered Master Business License for BMW Auto Haus is also attached above.

The automobiles sold at these two dealerships are manufactured by two unrelated automotive manufacturers - BMW and Jaguar Land Rover.

Transatlantic / Jaguar Land Rover and Transglobal / BMW Auto Haus have separate franchise agreements with each of these automobile manufacturers.

We have provided some excerpts of the franchise documentation above to demonstrate these are separate unrelated automobile dealerships.

### **Ownership of 434-480 Steeles Avenue West Properties Distinct from Ownership of Automotive Dealerships**

Ownership of the 434 and 480 properties both pre and post-merger of title has been registered in different companies from the companies that own and operate the dealerships on the properties/merged property.

The merged property comprising 434 and 480 Steeles Avenue West is owned by 480 Steeles West Limited which has been the registered owner from and after January 1, 2022. Prior to January 1, 2022, and from the date the Site Plan application was filed, the registered owner of 434 Steeles Avenue West was 1972380 Ontario Limited and the registered owner of 480 Steeles Avenue West was a separate company 1219414 Ontario Limited.

### **City Staff Parking Calculation Incorrect Version of Site Plan**

Although AWIN disagrees with the Region and the City's methodological approach, for the reasons outlined above, used to determine the DC's applicable to parking spaces for this development it is our client's belief the City may have based their calculation on a version of the site plan which has been superseded by a subsequent version of the development upon which the building permit was issued and which would form the basis for the determination of DC's.

It appears City Staff have calculated development charges premised on the identification of "190" provided parking spaces in an earlier version of the site plan that was before the Local Planning Appeal Tribunal at the hearing of the appeal (Version 7 plans). The final building permit plans - Site statistics (Version 8 plans) show the parking count is only "168" required spaces. The building size of the 434 Steeles dealership was reduced to ensure the required parking for the new 434 Steeles dealership building could be accommodated entirely on the former 434 Steeles Avenue West property to keep the respective dealership operations independent of one another and in order to comply with the zoning.

I have attached a pdf showing the site statistics for the final version of the approved building permit plans (version 8) and the site statistics of the version of the plans that were before the LPAT which was an earlier version – version 7.

City and Region Staff did use the correct Building Gross Floor Area, (Version 8) but appears to have used the incorrect parking count (Version 7). The correct Version 8 parking count exceeds the required zoning parking by 4 spaces. Accordingly the Jaguar Land Rover dealership at 434 Steeles Avenue did not need to rely upon parking from the BMW dealership on the former 480 Steeles Avenue West property to achieve compliance with the zoning bylaw parking standards.

### **Conclusion**

We believe based on this additional information both the Region should recalculate the DC's chargeable in relation to parking and redo the corresponding calculation regarding interest on the DC's.

Development Charges are a form of taxation. The governing rule in the interpretation of taxation legislation is that any doubt is resolved in favour of the taxpayer.

The Region is relying on a technical argument on the meaning of development and the merger of the two properties done for the sole purpose of facilitating an insignificant extension of the 434 Dealership building onto the former 480 Steeles Avenue West property to levy development charges on my client.

City Staff in their Report acknowledges that without this merger the development charges would be calculated solely on the parking provided on the 434 Steeles Avenue West property which complies with the zoning. (A copy of the City Staff Report is attached

If the complainant had been advised at any stage in the SPA process that the Region and City would be taking this position in calculating development charges my client could have avoided the entire discussion by severing the small portion of the 480 Steeles property required for the new 434 Steeles Dealership Building and adding it to the 434 Steeles Avenue West property.

The unfairness and arbitrariness of this position is self-evident.

Yours very truly,



A. Milliken Heisey, K.C.

AMH/lg

Encl.

cc: AWIN

cc: 480 Steeles West Limited



## Committee of the Whole (2) Report

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**DATE:** Wednesday, October 11, 2023

**WARD(S):** ALL

**TITLE:** DEVELOPMENT CHARGE COMPLAINT – 434 STEELES AVE WEST

**FROM:**

Michael Coroneos, Deputy City Manager, Corporate Services, City Treasurer and Chief Financial Officer

**ACTION:** DECISION

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**Purpose**

To respond to and provide information about the hearing of a complaint filed on August 2, 2023 by Auto World Import Network and 480 Steeles West Limited (collectively, the “Complainant”) pursuant to section 20 of the *Development Charges Act* for 434 and 480 Steeles Avenue West.

**Report Highlights**

- The Complainant submitted a Site Plan Application (DA.20.003) to permit the development of a new 2-storey car dealership with an underground level at 434 Steeles Avenue West.
- Staff assessed development charges pursuant to Development Charge By-law 083-2018 (the “DCBL”).
- On August 2, 2023, the Complainant filed a complaint with the City Clerk objecting to the development charges assessed.
- Council is required to hold a hearing regarding the complaint in accordance with the DC Act.

## **Recommendations**

1. THAT Council determine that Development Charge By-law 083-2018 has been properly applied to the non-residential development at 434 Steeles Avenue West; and
2. THAT Council dismiss the complaint filed on August 2, 2023 pursuant to section 20 of the *Development Charges Act* by Auto World Import Network and 480 Steeles West Limited.

## **Background**

***A Site Plan Application was submitted by the Complainant to permit the development of a new car dealership.***

The Complainant submitted a Site Plan Application (DA.20.003) to permit the development of a new 2-storey car dealership with one level of underground parking (the "**Added Building**") at 434 Steeles Avenue West (the "**434 Lands**"), as shown on **Attachment 1**.

On an adjacent parcel is an existing car dealership at 480 Steeles Avenue West (the "**480 Lands**"), as shown on **Attachment 1**, with its own underground parking garage (the "**Existing Building**").

The Added Building was positioned to straddle the property line of the 480 Lands and the underground parking level of the Added Building was proposed to connect to the existing underground level of the Existing Building. To address this, prior to site plan approval, the Complainant merged the 434 Lands and the 480 Lands on title by consolidating the two lots into one lot under one ownership (the "**Merged Lot**").

Site Plan Application File DA.20.003 was approved by the Ontario Land Tribunal ("**OLT**") on May 5, 2022.

The Complainant applied for a building permit (Building Permit #22-110942) to construct the development on the 434 Lands.

Prior to Building Permit issuance, staff evaluated the parking requirements for zoning compliance based on the Merged Lot. In reviewing the parking requirements for the two buildings on the Merged Lot (the Existing Building and the Added Building) against the total surface and underground parking spaces proposed, staff determined that sufficient

parking spaces were available within the underground parking in the Existing Building and the total surface parking to be available on the Merged Lot.

As a result, the underground parking spaces in the Added Building were not required in order to satisfy the parking requirements of the zoning by-law. As such, staff assessed development charges pursuant to the DCBL on the gross floor area ("GFA") of the Added Building, including its underground level and the portion of that level which is for parking.

Building Permit #22-110942 was issued on May 25, 2023.

***The Complainant filed a DC Act complaint objecting to the development charges assessed on the GFA of the underground parking.***

On August 2, 2023, the Complainant filed a complaint with the City Clerk pursuant to section 20 of the DC Act objecting to the development charges assessed on the GFA of the underground parking (the "**Complaint**"). A copy of the Complaint is at **Attachment 2**.

As a result of discussions with staff and the Complainant, the issues of the Complaint have been scoped and can be summarized as relating to the following outstanding matters:

- whether the development charges were calculated incorrectly in calculating required parking;
- whether the development charges were calculated based on an incorrect GFA calculation; and
- whether the amounts of interest charged is too high and not explained.

The basis of the Complaint is that the underground parking is required parking (not excess) such that the GFA of the portion of the underground parking should be exempt from the development charge calculation. The Complainant is seeking a refund of the City development charges paid (and related interest) in respect of the underground parking in the amount of approximately \$475,000.

***Provisions under the DC Act allow a complaint to be filed to the Council of a municipality in respect of development charges imposed.***

A complaint to the Council of a municipality can be made pursuant to subsection 20(1) of the DC Act that: (i) the amount of a development charge was incorrectly determined;



(ii) whether a credit is available to be used against the development charge; or (iii) there was an error in the application of the development charge by-law.

If a complaint is made, pursuant to subsection 20(4) of the DC Act, Council is required to hold a hearing into the complaint and give the Complainant an opportunity to make representations at the hearing.

Pursuant to subsection 20(6) of the DC Act, at the hearing, Council may dismiss the Complaint or rectify an incorrect determination or error that was the subject of the Complaint.

The Complainant may appeal the decision of Council to the OLT pursuant to subsection 22(1) of the DC Act.

### **Previous Reports/Authority**

N/A

### **Analysis and Options**

***The area of buildings used to provide parking required to comply with the zoning by-law is exempt from development charges pursuant to the DCBL while the area of buildings which provide parking that is in excess of what is required by the zoning by-law is not exempt.***

The definition of GFA in subsection 1(25)(d) of the DCBL states the following:

“(25) **“gross floor area”** means, in the case of a non-residential building or structure, or the non-residential portion of a mixed-use building or structure, the aggregate of the areas of each floor, whether above or below grade, measured between the exterior faces of the exterior walls of the building or structure, or from the centre line of a common wall separating a non-residential and a residential use, and:

(d) includes any part of a building or structure above or below grade used as a commercial parking garage.” [emphasis added]

The definition of commercial parking garage in subsection 1(15) of the DCBL states the following:

“(15) “**commercial parking garage**” means a building or structure, or any part thereof, whose principal use is for the parking of motor vehicles for remuneration, or in the case where parking is provided as an accessory to a principal use on the lands, where such parking is provided in a building or structure, or part thereof, whether or not there is remuneration paid by the owner or user for the motor vehicle, the portion of parking as required by the Zoning By-law shall not attract development charges for the purpose of this By-law.” [emphasis added]

For the purpose of calculating development charges pursuant to the DCBL, GFA includes an underground level used for parking except where that area is exempt because it provides required parking to comply with zoning requirements.

***Staff assessed development charges pursuant to the DCBL on the GFA of the underground parking.***

If the Complainant had not merged the properties to create one lot, then the calculation of required parking for zoning compliance would have been determined based on only the 434 Lands. However, the Complainant chose to create the Merged Lot meaning that zoning compliance had to be determined based on the Merged Lot. The determination of the required parking on the Merged Lot dictated the conclusion that the parking in the underground of the Added Building is in excess of what is required under the zoning by-law.

Development charges for the Added Building were calculated in accordance with the DCBL based on the total GFA of the proposed new car dealership (including the underground level) less the demolition of the previous car dealership and exempting the rooftop parking area resulting in a net GFA of 4,553.06 m<sup>2</sup>.

The Complaint asserts that the GFA of the underground parking (2,662.32 m<sup>2</sup>) should be exempt from development charges as being required parking. However, as described above, the calculation of required parking to satisfy the zoning standard is required to be based on the Merged Lot. The result is that the exemption for required parking is not available for the parking areas within the Added Building.

### **Financial Impact**

There are no immediate financial impacts that would result from the recommendations in this Report. Development charges have already been collected by the City prior to building permit issuance.

The following is a breakdown of the development charges payable (without interest) in respect of the development on the 434 Lands:

- |                                    |                                      |
|------------------------------------|--------------------------------------|
| 1. City Development Charges        | 4,553.06 x \$163.04 = \$742,330.90   |
| 2. Regional Development Charges    | 4,553.06 x \$629.67 = \$2,866,925.29 |
| 3. Educational Development Charges | 4,553.06 x \$14.10 = \$64,198.15     |

The total of the three development charges payable was \$3,673,454.34 (without interest) and \$4,016,368.09 (with interest).

If Council upholds the Complaint, the City will be required to refund to the Complainant, pursuant to the DC Act, the development charges paid under protest (with interest) being approximately \$475,000.

### **Operational Impact**

N/A

### **Broader Regional Impacts/Considerations**

The Region has received a complaint from the Complainant under the DC Act regarding the development charges payable to the Region. The Region will be proceeding with their own hearing pursuant to the DC Act and assessing against their own development charge by-law.

### **Conclusion**

Staff is of the opinion that the DCBL was properly applied to the non-residential development of the Added Building and no error was made in the calculation of the development charges or required parking. Staff recommend that Council dismiss the Complaint.

**For more information**, please contact: Nelson Pereira, Manager, Development Finance, extension 8393.

### **Attachments**

1. Location Map
2. Complaint letter from Auto World Import Network and 480 Steeles West Limited dated August 2, 2023.

**Prepared by**

Nelson Pereira, Manager, Development Finance, 8393

**Approved by**



Michael Coroneos, DCM Corporate  
Services, City Treasurer and CFO Title

**Reviewed by**



Nick Spensieri, City Manager



**PARKING REQUIREMENTS**

434 STEELES AVE (BY-LAW 2523)

	(GROUND) AREA SM	(2ND FLOOR) AREA SM	PARKING RATIO	REQ'D PARKING
SHOWROOM (RETAIL)	580.9 SM	550.6 SM	(1 PER 9 SM)	125.7
OFFICE (ADMIN) AREAS	564.0 SM	312.3 SM	(1 PER 19 SM)	46.1
SERVICE/SHOP AREA	992.2 SM	628.3 SM	(1 PER 92.9 SM)	17.4
RAMP/ACCESS AISLE DRIVE THROUGH	483.0 SM	165.0 SM	(0 PER 10 SM)	0
<b>TOTAL PARKING REQUIRED (434 STEELES)</b>				<b>( 189.2 ) -- 190</b>

PROPOSED PARKING SPACE FOR 434 STEELES W = 3.0m x 6.0m

480 STEELES AVE. (BY-LAW 1-88 DA 12.023)	AREA	REQ'D PARKING
GROUND FL. 3,790.16 SM + 2ND FL. 334.96 SM = 4,125.12 SM		
4,125.12 SM @ 3 / 100 SM PARKING RATIO =		124
<b>TOTAL PARKING REQUIRED ( COMBINED )</b>		<b>314</b>

PROPOSED PARKING SPACE FOR 480 STEELES W = 2.7m x 6.0m

**434 STEELES AVE. W. PARKING REQUIREMENTS ( BY-LAW 2523 )**

- 1. TOTAL PARKING REQUIRED - 190 SPACES
- 2. TOTAL PARKING PROVIDED - 172 SPACES
- (EXTERIOR AT GRADE - 85 SPACES)
- (INTERIOR BASEMENT, SECOND & ROOF - 87 SPACES)

**480 STEELES AVE. W. PARKING REQUIREMENTS ( BY-LAW 1-88 )**

- 1. TOTAL PARKING REQUIRED - 124 CARS (AS PER BY LAW 1-88 / DA.12.030) (4,125.12 SM @ 3 / 100 SM = 124 CARS)
- 2. TOTAL PARKING PROVIDED - 265 CARS

**COMBINED PARKING TOTALS**

- 1. TOTAL PARKING REQUIRED - 314 SPACES
- 2. TOTAL PARKING PROVIDED - 437 SPACES

H.C. ACCESSIBLE PARKING AS PER COMPREHENSIVE ZONING BY-LAW (2% OF TOTAL REQUIRED PARKING - 437 SPACES)

TOTAL REQUIRED-(2% PROVIDED PARKING) 8.74 ( 9 ) SPACES  
 TOTAL REQUIRED-AODA = 2 + 2% PROVIDED (2+9) = 11 SPACES  
 TOTAL PROVIDED: - 11 SPACES

- 434 STEELES AVE W.
- TYPE A - 2 SPACES
- TYPE B - 2 SPACES
- BASEMENT - 2 SPACES ( TYPE B )
- 480 STEELES AVE. W.
- TYPE A - 3 SPACES
- TYPE B - 2 SPACES

**BICYCLE PARKING REQUIRED SHORT TERM (434 STEELES AVE.W)**

GFA=4,385.35 @ (0.15) BIKE PARKING/100SQM,  
 TOTAL= 7 SPACES (6.57)

**BICYCLE PARKING REQUIRED LONG TERM (434 STEELES AVE.W)**

GFA=4,385.35 @ (0.1) BIKE PARKING/100SQM,  
 TOTAL= 4 SPACES (4.38) LOCATED IN BASEMENT

**SITE STATISTICS - COMBINED**

**ZONING :**

- 1. 434 STEELES AVE W - SUBJECT TO BY LAW 2523
- 2. 480 STEELES AVE W - SUBJECT TO BY LAW 1-88

**LOT AREAS**

- 1. 434 STEELES AVE W. 7,345.00 SM (1.814 ACRES)
- 2. 480 STEELES AVE W 17,246.38 SM (4.26 ACRES)
- 3. TOTAL NEW LOT AREA 24,591.38 SM (6.07 ACRES)

**EXISTING TO BE DEMOLISHED:**

- 1. 434 STEELES AVE W. 2,045.12 SM + 200 SM (MEZZ) = 2,245.0 SM
- 2. 480 STEELES AVE W (N.A) SM
- 3. TOTAL NEW LOT AREA 2,045.12 SM

**LOT FRONTAGE**

- 1. 120.944 m (396.80 FT.)

**BUILDING HEIGHT**

- 1. PROPOSED 10.2 M (33.45 ft)
- 2. EX. BMW 7.4 M (24.27 ft)

**LOT COVERAGES**

- 1. 434 STEELES AVE W. 2,620.14 SM
- 2. 480 STEELES AVE W 3,790.16 SM
- 3. TOTAL COVERAGE 6,410.30 SM (26.1%)

**LOT COVERAGE AREAS COMBINED**

- 1. LOT AREA (6.07 ACRES) 24,591.38 m<sup>2</sup> (100%)
- 2. BUILDING AREA ( BOTH LOTS ) 6,410.30 m<sup>2</sup> (26.1%)
- 3. LANDSCAPED AREA 4,001.09 m<sup>2</sup> (16.3%)
- 4. PAVED AREA 14,179.39 m<sup>2</sup> (57.6%)

**GROSS FLOOR AREAS (G.F.A.) 434 STEELES AVE.W**

- 1. GROUND FLR = 2,620.14 m<sup>2</sup> (EXCLUDES BELOW GRADE & OPEN PARKING)
- 2. SECOND FLR = 1,656.15 m<sup>2</sup>
- 3. ROOF TOP = 109.06 m<sup>2</sup>

**TOTAL G.F.A. AREAS = 4,385.35 m<sup>2</sup> (EXCLUDES BASEMENT PARKING)**

**BASEMENT P1 = 3,128.80 m<sup>2</sup> (BELOW GRADE PARKING)**

**BUILDING NON G.F.A. (OPEN PARKING) AREAS:**

- SECOND FLR PARKING NON GFA = 964.00 m<sup>2</sup> (OPEN PARKING)
- ROOF TOP PARKING (NON GFA) = 2,016.37 m<sup>2</sup> (OPEN PARKING)
- TOTAL OPEN PARKING (NON GFA) = 2,980.37 m<sup>2</sup> (OPEN PARKING)**

**GROSS FLOOR AREA (G.F.A.) 480 STEELES AVE. W.**

- 1. GROUND FLOOR AREA = 3,790.16 SM
- 2. SECOND FLOOR AREA = 334.96 SM
- 3. MEZZANINE AREA = 333.00 SM (EQUIPMENT PLATFORM NOT OCCUPIED)
- TOTAL EXISTING GFA 4,458.12 SM (EXCLUDES BASEMENT PARKING)**

**BASEMENT P1 = 3,412.12 m<sup>2</sup>**

**COMBINED GROSS FLOOR AREA 434 & 480 STEELES AVE. W.**

	434 BLDG	480 BLDG	TOTAL
1. GROUND FLOOR AREA	2,620.14 SM	3,790.16 SM	6,410.30 SM
2. SECOND FLOOR AREA	1,656.15 SM	667.96 SM	2,324.11 SM
3. ROOF FLOOR AREA	109.06 SM	( N.A. )	109.06 SM
<b>TOTAL COMBINED GFA</b>	<b>4,385.35 SM</b>	<b>4,458.12 SM</b>	<b>8,843.47 SM</b>
<b>(EXCLUDES BASEMENT PARKING)</b>			
4. BASEMENT FLOOR AREA	3,128.80 SM	3,412.12 SM	6,540.92 SM
<b>TOTAL COMBINED FLOOR AREA:</b>	<b>7,514.15 SM</b>	<b>7,870.24 SM</b>	<b>15,384.39 SM</b>

**434 Steeles Ave W. - Site Statistics - Version V7 ( LPAT )**

**PARKING REQUIREMENTS**

434 STEELES AVE. (BY-LAW 2523)

	(BASEMENT) AREA SM	(GROUND) AREA SM	(2ND FLOOR) AREA SM	PARKING RATIO	REQUIRED PARKING
SHOWROOM (RETAIL)	0.0 SM	621.1 SM	138.9 SM	(1/ 9 SM)	84.44
OFFICE (ADMIN) AREAS	0.0 SM	622.0 SM	662.0 SM	(1/ 19 SM)	67.60
SERVICE/SHOP AREA	517.0 SM	975.4 SM	0.0 SM	(1/92.9 SM)	18.06
RAMP/ACCESS AISLE DRIVE THROUGH	2,662.0 SM	483.0 SM	1,502.8 SM	(0/ 10 SM)	0

TOTAL PARKING REQUIRED (434 STEELES) (168.1) = 168

PROPOSED PARKING SPACE FOR 434 STEELES W = 3.0m x 6.0m

480 STEELES AVE. (BY-LAW 1-88 DA 12.023) AREA REQ'D PARKING

GROUND FL. 3,790.16 SM + 2ND FL. 334.96 SM = 4,125.12 SM	
4,125.12 SM @ 3 / 100 SM PARKING RATIO =	124
TOTAL PARKING REQUIRED ( COMBINED )	292

PROPOSED PARKING SPACE FOR 480 STEELES W = 2.7m x 6.0m

**434 STEELES AVE. W. PARKING REQUIREMENTS ( BY-LAW 2523)**

- TOTAL PARKING REQUIRED - 168 SPACES
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(INTERIOR BASEMENT, GROUND & SECOND - 86 SPACES)

**480 STEELES AVE. W. PARKING REQUIREMENTS ( BY-LAW 1-88)**

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(4,125.12 SM @ 3 / 100 SM = 124 CARS)
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**COMBINED PARKING TOTALS**

- TOTAL PARKING REQUIRED - 292 SPACES
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H.C. ACCESSIBLE PARKING AS PER COMPREHENSIVE ZONING BY-LAW

(2% OF TOTAL REQUIRED PARKING - 292 SPACES)

TOTAL REQUIRED-(2% PROVIDED PARKING) 5.84 ( 6 ) SPACES  
 TOTAL REQUIRED-AODA = 2 + 2% PROVIDED (2+6) = 8 SPACES  
 TOTAL PROVIDED: - 11 SPACES

- 434 STEELES AVE W.  
 TYPE A - 2 SPACES  
 TYPE B - 2 SPACES  
 BASEMENT - 2 SPACES ( TYPE B)  
 480 STEELES AVE. W.  
 TYPE A - 3 SPACES  
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**BICYCLE PARKING REQUIRED SHORT TERM (434 STEELES AVE.W)**

GFA=4,385.35 @ (0.15) BIKE PARKING/100SQM,  
 TOTAL= 7 SPACES (5.57)

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**BUILDING HEIGHT**

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- EX. B/W 7.4 M (24.27 FT)

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- TOTAL COVERAGE 6,410.30 SM (26.1%)

**LOT COVERAGE AREAS COMBINED**

- LOT AREA (6.07 ACRES) 24,591.38 m<sup>2</sup> (100%)
- BUILDING AREA ( BOTH LOTS ) 6,410.30 m<sup>2</sup> (26.1%)
- LANDSCAPED AREA 4,001.09 m<sup>2</sup> (16.3%)
- PAVED AREA 14,179.39 m<sup>2</sup> (57.6%)

**GROSS FLOOR AREAS (G.F.A.) 434 STEELES AVE.W**

(EXCLUDES BELOW GRADE & OPEN PARKING)

- BASEMENT = 545.5 m<sup>2</sup>
- GROUND FLR = 2,620.14 m<sup>2</sup>
- SECOND FLR = 970.10 m<sup>2</sup>

TOTAL G.F.A. AREAS = 4,135.74 m<sup>2</sup> (EXCLUDES BASEMENT PARKING)

BASEMENT P1 = 2,862.32 m<sup>2</sup> (BELOW GRADE PARKING)

**BUILDING NON G.F.A. (OPEN PARKING) AREAS:**

ROOF TOP PARKING (NON GFA) = 1,502.80 m<sup>2</sup> (OPEN PARKING)

**GROSS FLOOR AREA (G.F.A.) 480 STEELES AVE. W.**

- GROUND FLOOR AREA = 3,790.16 SM
- SECOND FLOOR AREA = 334.96 SM
- MEZZANINE AREA = 333.00 SM (EQUIPMENT PLATFORM NOT OCCUPIED)

TOTAL EXISTING GFA 4,458.12 SM (EXCLUDES BASEMENT PARKING)

BASEMENT P1 = 3,412.12 m<sup>2</sup>

**COMBINED GROSS FLOOR AREA 434 & 480 STEELES AVE. W.**

	434 BLDG	480 BLDG	TOTAL
1. BASEMENT AREA	545.5 SM	0.00 SM	545.50 SM
2. GROUND FLOOR AREA	2,620.14 SM	3,790.16 SM	6,410.30 SM
3. SECOND FLOOR AREA	970.10 SM	667.96 SM	1,638.06 SM
TOTAL COMBINED GFA	4,135.74 SM	4,458.12 SM	8,593.86 SM

(EXCLUDES BASEMENT PARKING)

4. BASEMENT FLOOR AREA	2,862.32 SM	3,412.12 SM	6,074.44 SM
TOTAL COMBINED FLOOR AREA.	6,798.06 SM	7,870.24 SM	14,668.30 SM

**434 Steeles Ave W. - Site Statistics - Version V8 (Bldg. Permit)**





**BMW CANADA  
RETAILER AGREEMENT EXTENSION**

WHEREAS BMW Canada Inc. and the Retail Centre noted below are parties to the BMW Retail Centre Agreement dated January, 2016 and all agreements, standards and documentation therein contemplated or provided for (collectively the "2016 Retailer Agreement") and the parties wish to extend the 2016 Retailer Agreement as hereinafter provided.

NOW THEREFORE, in consideration of each the parties agreeing to continue to be bound by the 2016 Retailer Agreement on the terms herein set out, this BMW Retailer Extension Agreement (hereinafter referred to as the "Retailer Agreement") evidences the following agreement of the parties:

1. The 2016 Retailer Agreement is hereby extended on the same terms and conditions except that it will expire at 11:59 PM (Toronto time) on January 31, 2021.
2. Except as herein provided, the 2016 Retailer Agreement shall continue in full force and effect un-amended.
3. This Retailer Agreement will be governed by and construed in all respects in accordance with the law of Ontario.
4. The parties hereto acknowledge that they have requested and are satisfied that this Retailer Agreement and all related documents be drawn up in the English language. Les parties aux présentes reconnaissent qu'elles ont exigé que la présente convention et tout document qu'on s'y rattache soient rédigés et exécutés en anglais et s'en déclarent satisfaites.

IN WITNESS WHEREOF the parties hereto have executed this Retailer Agreement.

Transglobal Fine Cars Ltd.

DBA: BMW Autohaus

		Pauline Chuang	Retailer Principal	
<b>Per</b>	<b>Name</b>	<b>Title</b>	<b>Date</b>	July 7, 2020

BMW CANADA INC.

	Reiner Braun	President & CEO	
<b>Per</b>	<b>Name</b>	<b>Title</b>	<b>Date</b>
	Norman Shields	VP, Finance & Administration	
<b>Per</b>	<b>Name</b>	<b>Title</b>	<b>Date</b>



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THIS AMENDING AGREEMENT made the 13 day of July, 2012.

BETWEEN:

Jaguar Land Rover Canada, ULC, a corporation incorporated under the laws of the Province of Alberta,

(the "Company")

and

1633578 Ontario Limited., a corporation incorporated under the laws of the province of Ontario.

(the "Dealer")

**WHEREAS** the parties are all of the parties to a Jaguar Dealer Agreement dated October 24, 2005 (the "Jaguar Dealer Agreement") pursuant to which the Dealer was granted the right to sell and service Jaguar Products (as defined in the Jaguar Dealer Agreement), all as more particularly described in the Jaguar Dealer Agreement;

**AND WHEREAS** the parties wish to amend the Jaguar Dealer Agreement in order to clarify the rights of the parties in the event of default by the Dealer of the Jaguar Dealer Agreement;

**AND WHEREAS** pursuant to the Jaguar Dealer Agreement, the Dealer agreed to enter into any revised or modified Jaguar Dealer Agreement that the Company may, from time to time, offer to its Dealers;

**AND WHEREAS** all capitalized terms not otherwise defined herein shall have the meanings given thereto in the Jaguar Dealer Agreement;

**NOW THEREFORE THIS AGREEMENT WITNESSETH THAT** in consideration of the mutual covenants herein contained and for other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged) the parties agree as follows:

1. Articles 12 and 13.1 of the Jaguar Dealer Agreement are deleted and replaced with the following:

***"Article 12 – Termination***

*12.1 It is agreed that all termination rights provided under the Agreement are cumulative, and the Company may rely on any one or more provision(s) as a basis for terminating this Agreement, and such termination shall be valid if any one of such provision relied upon is found to be valid.*

**Date Issued:** 2019-08-14  
(yyyy-mm-dd)

**Business Number:**

**Business Name and Mailing Address:**

LAND ROVER THORNHILL  
434 STEELES AVENUE WEST  
VAUGHAN, ON CA L4J 6X6

**Business**

**Address:** SAME AS ABOVE

**Telephone:**

**Ext:**

**Fax:**

**Email:**

**Legal**

**Name(s):** TRANSATLANTIC FINE CARS LTD.

**Type of**

**Legal Entity:** CORPORATION

**Business**

**Activity:** AUTOMOBILE SALES & SERVICE DEALERSHIP

---

<b>Business Information</b>	<b>Number</b>	<b>Effective Date</b> (yyyy-mm-dd)	<b>Expiry Date</b> (yyyy-mm-dd)
BUSINESS NAME REGISTRATION	990900201	1999-08-20	2024-08-15
INCORPORATED (ONTARIO)	1922918	2014-10-01	

Page 1 of 1

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**To the Client:** Clients should do a corporation search to ensure that the information pertaining to corporations contained on this Master Business Licence is correct and up to date.

**To the Client:** When the Master Business Licence is presented to any Ontario business program, you are not required to repeat information contained on this licence. Each Ontario business program is required to accept this licence when presented as part of its registration process. If you have any questions about this Master Business Licence call the ServiceOntario Contact Centre at 1-800-565-1921 or 1-416-314-9151 or TTY 1-416-326-8568. For more information, or to access other business-related services, call the Business Info Line, a collaboration between ServiceOntario and Industry Canada, at 1-888-745-8888 or 1-416-212-8888 or TTY 800-268-7095.

A business name registration is effective for 5 years from the date that it is accepted for registration. It is the registrant's responsibility to renew the business name prior to the expiry date and to pay the required fee.

**To the Ontario business program:** A client is not required to repeat any information contained in this licence in any other form used in your registration process.

**Date issued:** 2021-04-19  
(yyyy-mm-dd)

**Business Number:**

**Business Name and Mailing Address:**

BMW AUTOHAUS  
480 STEELES AVENUE WEST  
VAUGHAN, ON CA L4J 6X6

**Business**

**Address:** SAME AS ABOVE

**Telephone:**

**Ext:**

**Fax:**

**Email:**

**Legal**

**Name(s):** TRANSGLOBAL FINE CARS LTD.

**Type of**

**Legal Entity:** CORPORATION

**Business**

**Activity:** AUTOMOBILE SALES & SERVICE DEALERSHIP

<b>Business Information</b>	<b>Number</b>	<b>Effective Date</b> (yyyy-mm-dd)	<b>Expiry Date</b> (yyyy-mm-dd)
BUSINESS NAME REGISTRATION	960394971	1996-04-24	2026-04-18
INCORPORATED (ONTARIO)	685742	1986-10-15	

**To the Client:** Clients should do a corporation search to ensure that the information pertaining to corporations contained on this Master Business Licence is correct and up to date.

**To the Client:** When the Master Business Licence is presented to any Ontario business program, you are not required to repeat information contained on this licence. Each Ontario business program is required to accept this licence when presented as part of its registration process. If you have any questions about this Master Business Licence call the ServiceOntario Contact Centre at 1-800-565-1921 or 1-416-314-9151 or TTY 1-416-326-8566. For more information, or to access other business-related services, call the Business Info Line, a collaboration between ServiceOntario and Industry Canada, at 1-888-745-8888 or 1-416-212-8888 or TTY 800-268-7095.

A business name registration is effective for 5 years from the date that it is accepted for registration. It is the registrant's responsibility to renew the business name prior to the expiry date and to pay the required fee.

**To the Ontario business program:** A client is not required to repeat any information contained in this licence in any other form used in your registration process.



**Business Name  
Registration for a  
Corporation**

**Enregistrement du nom  
commercial pour une  
personne morale**

Business Names Act

Loi sur les noms commerciaux

**JAGUAR THORNHILL**

Business Name / Nom commercial

**130379100**

Business Identification Number / Numéro d'identification d'entreprise

Registrant: / Personne enregistrée:

**TRANSATLANTIC FINE CARS LTD.**

Corporation Name / Dénomination sociale

This is to certify that the above-named business name has  
been registered under the laws of the Province of Ontario.

La présente vise à attester que le nom commercial cité ci-  
dessus a été enregistré conformément aux règles de droit  
de la province de l'Ontario.

Effective Date: April 02, 2003  
Expiry Date: March 28, 2028

Date d'entrée en vigueur: 02 avril 2003  
Date d'expiration: 28 mars 2028

*V. Quintanilla W.*

Registrar / Registrateur  
Business Names Act / Loi sur les noms commerciaux

This certificate is not complete without the  
Registration Information.

Certified a true copy of the record of the  
Ministry of Public and Business Service Delivery.

*V. Quintanilla W.*  
Director/Registrar



Ce certificat n'est pas complet s'il ne contient pas  
les renseignements d'enregistrement.

Copie certifiée conforme du dossier du  
ministère des Services au public et aux  
entreprises.

*V. Quintanilla W.*  
Directeur ou registrateur



## Registration Information

Type of Filing:  
Renewal of a Business Name Registration for a Corporation

Business Name:  
JAGUAR THORNHILL

Business Identification Number (BIN):  
130379100

Address of Principal Place of Business:  
434 Steeles Avenue West, Vaughan, Ontario, Canada, L4J 6X6

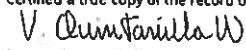
Activity (NAICS Code):  
[Not Provided] - [Not Provided]

Effective Date:  
March 29, 2023

Expiry Date:  
March 28, 2028

Registrant Information:  
Name: TRANSATLANTIC FINE CARS LTD., OCN: 1922918

The Registration Information is not complete without the Business Name Registration Certificate.  
Certified a true copy of the record of the Ministry of Public and Business Service Delivery.

  
Director/Registrar, Ministry of Public and Business Service Delivery



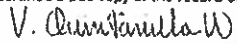
**Person Authorizing Registration:**

**SYLVESTER CHUANG**

**65 GARNIER COURT, TORONTO ON, TORONTO, Ontario, Canada, M2M 4C8**

**President**

The Registration Information is not complete without the Business Name Registration Certificate.  
Certified a true copy of the record of the Ministry of Public and Business Service Delivery.



Director/Registrar, Ministry of Public and Business Service Delivery



685742

**CERTIFICATE**  
 This is to certify that these articles are effective on

**CERTIFICAT**  
 Ceci certifie que les présents statuts entrent en vigueur le

**OCTOBER 15 OCTOBRE, 1986**

*[Signature]*  
 Controller of Records / Compagnies Branch  
 Contrôleur des Dossiers / Direction des Compagnies

Trans Code 18 <b>A</b>	Line No. 20 <b>0</b>	Stat 28 <b>0</b>	Comp Type 29 <b>A</b>	Method Incorp. 30 <b>3</b>
Share 31 <b>S</b>	Notice Req'd 32 <b>N</b>	Jurisdiction 33 <b>ONTARIO</b> 47		

**ARTICLES OF INCORPORATION  
 STATUTS CONSTITUTIFS**

Form 1  
 Business Corporations Act, 1982  
 Formule numéro 1  
 Loi de 1982 sur les compagnies

1. The name of the corporation is: *Dénomination sociale de la compagnie:*  
**TRANS GLOBAL FINE CARS LTD.**

2. The address of the registered office is: *Adresse du siège social:*  
**65 Garnier Court,**  
 (Street & Number or R.R. Number & if Multi-Office Building give Room No.)  
 (Rue et numéro ou numéro de la R.R. et, s'il s'agit d'un édifice à bureaux, numéro du bureau)

**Willowdale, Ontario** **M 2 M 4 C 8**  
 (Name of Municipality or Post Office) (Postal Code)  
 (Nom de la municipalité ou du bureau de poste) (Code postal)

**Municipality** ~~X M M M X~~ **of** **Metropolitan Toronto**  
 (Name of Municipality, Geographical Township) *dans le/la* (County, District, Regional Municipality)  
 (Nom de la municipalité, du canton) (Comté, district, municipalité régionale)

3. Number (or minimum and maximum number) of directors is: *Nombre (ou nombres minimal et maximal) d'administrateurs:*  
 minimum of one (1) and maximum of ten (10).

4. The first director(s) is/are: *Premier(s) administrateur(s):*

First name, initials and surname <i>Prénom, initiales et nom de famille</i>	Residence address, giving street & No. or R.R. No. or municipality and postal code. <i>Adresse personnelle, y compris la rue et le numéro, le numéro de la R.R. ou, le nom de la municipalité et le code postal</i>	Resident Canadian State Yes or No <i>Résident Canadien Oui/Non</i>
MARVIN D. DEMONE	66 Garnier Court, Willowdale, Ontario M2M 4C9	yes

5. Restrictions, if any, on business the corporation may carry on or on powers the corporation may exercise.

*Limites, s'il y a lieu, imposées aux activités commerciales ou aux pouvoirs de la compagnie.*

NIL

6. The classes and any maximum number of shares that the corporation is authorized to issue.

*Catégories et nombre maximal, s'il y a lieu, d'actions que la compagnie est autorisée à émettre:*

An unlimited number of Common Shares;

An unlimited number of Preferred Shares designated as Class "A" being redeemable at the option of the holder and at the option of the corporation without the consent of the holder, voting and the holders of which are entitled to a fixed non-cumulative dividend of 10% of the amount paid thereon in priority to common shares and Class "B" Shares, participating;

An unlimited number of Preferred Shares designated as Class "B" being redeemable at the option of the holder and at the option of the corporation without the consent of the holder, non-voting and non-participating.

7. Rights, privileges, restrictions and conditions (if any) attaching to each class of shares and directors authority with respect to any class of shares which may be issued in series:

*Droits, privilèges, restrictions et conditions, s'il y a lieu, rattachés à chaque catégorie d'actions et pouvoirs des administrateurs relatifs à chaque catégorie d'actions qui peut être émise en série:*

- (a) The holders of the Class A preference shares shall in each year, in the discretion of the directors, be entitled, out of any or all profits or surplus available for dividends to non-cumulative dividends at the rate of 10% per annum on the amount paid up on the Class A preference shares. The holders of the said Class A preference shares shall not be entitled to any dividend other than or in excess of the non-cumulative dividends at the rate of 10% per annum hereinbefore provided for nor shall they have any further right to participate in profits or surplus;
- (b) The holders of the Class A preference shares shall be entitled to a preference over the holders of the Class B preference shares and the common shares with respect to payment of dividends, repayment of capital and distribution of assets in the event of the liquidation, dissolution or winding up of the Corporation, whether voluntary or involuntary but they shall not confer the right to any further participation in profits or assets. Each Class A preference share entitles a holder to repayment of capital in an amount equal to the redemption amount thereof provided however in the event the aggregate amount available for the repayment of capital is not sufficient to pay the redemption amount thereof, then each Class A preference share shall entitle the holder thereof to participate rateably in the aggregate amount available for rapayment of capital;
- (c) The holders of the Class A preference shares shall be entitled to receive notice of and to attend any meeting of the shareholders of the corporation and shall be entitled to one vote thereat for each Class A preference share held; the holders of the Common shares shall be entitled to one vote for each Common Share held by them at all shareholder meetings.
- (d) The said Class A preference shares or any part thereof shall be redeemable at any time at the option of the Corporation without the consent of the holders thereof on payment for each share to be redeemed of the redemption amount thereof together with non-cumulative dividends, which have previously been declared; not less than thirty (30) days notice in writing of such redemption shall be given by mailing such notice to the registered holders of the shares to be redeemed, specifying the date and place or places of redemption; if notice of such redemption be given by the Corporation in the manner aforesaid and an amount sufficient to redeem the shares be deposited with any trust company or chartered bank in Canada, as specified in the notice, on or before the date fixed for redemption, dividends on the preference shares to be redeemed shall cease after the date so fixed for redemption, and the holders thereof shall thereafter have no rights against the Corporation in respect thereof except, upon the surrender of certificates for such shares, to receive payment therefor out of the moneys so deposited;
- (e) The redemption amount for each Class A and Class B preference

share shall be the sum of ONE DOLLAR (\$1.00);

(f) The holders of the said Class B preference shares shall not, as such, have any voting rights for the election of directors or for any other purpose nor shall they be entitled to attend shareholders meetings; provided that the holders of the Class B preference shares shall be entitled to notice of meetings of shareholders called for the purpose of authorizing the dissolution of the Corporation or the sale of its undertaking or a substantial part thereof;

(g) The said Class B preference shares or any part thereof shall be redeemable at any time at the option of the Corporation, without the consent of the holders thereof on payment for each share to be redeemed of the redemption amount thereof together with all unpaid non-cumulative dividends which have previously been declared; not less than thirty (30) days notice in writing of such redemption shall be given by mailing such notice to the registered holders of the shares to be redeemed, specifying the date and place or places of redemption; if notice of such redemption be given by the Corporation in the manner aforesaid and an amount sufficient to redeem the shares be deposited with any trust company or chartered bank in Canada, as specified in the notice, on or before the date fixed for redemption, dividends on the preference shares to be redeemed shall cease after the date so fixed for redemption, and the holders thereof shall thereafter have no rights against the Corporation in respect thereof except, upon the surrender of certificates for such shares, to receive payment therefor out of the moneys so deposited;

(h) Any registered holder of Class B preference shares, may, at his option, upon giving notice as hereinafter provided, require the Corporation at any time or times to redeem all or any part of the Class B preference shares held by him, and the corporation shall pay to such holder for each such share which the holder requires to be redeemed, an amount equal to the redemption amount thereof, together with all dividends declared thereon and unpaid. In the event that any registered holder of Class B preference shares desires to require the redemption, as aforesaid, of all or any part of the Class B preference shares held by him, such registered holder shall mail to the corporation notice in writing of his intention to require redemption, which notice shall also specify therein the number of Class B preference shares to be so redeemed; on the date fourteen (14) days next following the receipt of such notice by the Corporation (herein called the "Redemption Date"), the corporation shall pay or cause to be paid to the order of the registered holder of such Class B preference shares the redemption price on presentation and surrender at the registered office of the corporation of the certificates representing the Class B preference shares specified in the notice; if a part only of the Class B preference shares represented by any certificate shall be redeemed, a new certificate for the balance shall be issued at the expense of the corporation; from and after the Redemption Date, the holder of the Class B preference shares to be redeemed, as aforesaid, shall cease to be entitled to dividends and shall not be

entitled to exercise any of the rights as shareholder in respect thereof unless payment of their redemption price shall not be made upon presentation of certificates in accordance with the foregoing provisions, in which case the rights of the holder shall remain unaffected; the corporation shall have the right at any time after the Redemption Date as aforesaid to deposit the redemption price of the Class B preference shares required to be redeemed or of such of the said shares represented by certificates as have not as of the date of such deposit been surrendered by the holder thereof in connection with such redemptions to a special account at any chartered bank or any trust company to be paid without interest to or to the order of the holder of such Class B preference shares upon presentation and surrender to such bank or trust company of the certificates representing the same and upon such deposits being made the Class B preference shares in respect whereof such deposits shall have been made shall be redeemed and the right of the holder thereof after such deposit or such redemption dates, as the case may be, shall be limited to receiving without interest the redemption price so deposited against presentation and surrender of the said Certificates held by him; any interest allowed on any such deposit shall belong to the Corporation, provided that with any such deposit the Corporation shall forthwith mail to the holder of the Class B preference shares a notice in writing advising of such deposit and specifying the name of the chartered bank or trust company as the case may be wherein such special account is for the time being maintained; such notice shall be mailed in a prepaid letter addressed to such holder at his address as it appears on the books of the corporation or in the event of the address of any such shareholder not so appearing, then the last known address of such shareholder; provided always that the right of any holder of such Class B preference shares to require the corporation to redeem all or part of his holdings of such Class B preference shares is subject to whatever conditions, restrictions, limitations or prohibitions on the right of the corporation to redeem any shares which may exist at any time or from time to time at law, or in accordance with the conditions and terms attaching to any other issued and outstanding security of any kind whatsoever of the corporation

(i) The authorization to amend the articles of the corporation to delete or vary any preference, right, condition, restriction, limitation or prohibition attaching to the Class A or Class B preference shares or to create preference shares ranking in priority to or on a par with the Class A or Class B preference shares, in addition to the authorization by a special Resolution, may be given by at least two-thirds (2/3rds) of the votes cast at a meeting of the holders of the Class A or Class B preference shares, as the case may be, duly called for that purpose.

8. The issue, transfer or ownership of shares is/is not restricted and the restrictions (if any) are as follows: *L'émission, le transfert ou la propriété d'actions est/n'est pas restreinte. Les restrictions, s'il y a lieu, sont les suivantes:*

1. The right to transfer shares of the corporation shall be restricted in that no share shall be transferred to any person without the express consent of a majority of the directors to be signified by a resolution passed by the Board.
2. The number of shareholders of the corporation exclusive of persons who are in its employment and exclusive of persons who, having been formerly in the employment of the corporation, were, while in that employment, and have continued after the termination of that employment to be shareholders of the corporation is limited to not more than than fifty, two or more persons who are the joint registered owners of one or more shares being counted as one shareholder.
3. Any invitation to the public to subscribe for securities of the corporation is prohibited.



NIL

10. The names and addresses of the incorporators are  
*Nom et adresse des fondateurs*

First name, initials and surname or corporate name  
*Prénom, initiale et nom de famille ou dénomination sociale*

Full residence address or address of registered office or of principal place of business giving street & No. or R.R. No., municipality and postal code  
*Adresse personnelle au complet, adresse du siège social ou adresse de l'établissement principal, y compris la rue et le numéro, le numéro de la R.R., le nom de la municipalité et le code postal*


MARVIN D. DEMONE

66 Garnier Court,  
Willowdale, Ontario  
M2M 4C9

These articles are signed in duplicate

*Les présents statuts sont signés en double exemplaire.*

Signatures of incorporators  
*(Signature des fondateurs)*

  
MARVIN D. DEMONE





Ministry of  
Government Services

Ministère des  
Services gouvernementaux

Ontario  
**CERTIFICATE**  
This is to certify that these  
articles are effective on

**CERTIFICAT**  
Ceci certifie que les présents  
statuts entrent en vigueur le

**1922918**

**OCTOBER 01 OCTOBRE, 2014**

*[Signature]*  
Director / Directeur

17

Business Corporations Act / Loi sur les sociétés par actions

Form 4  
Business  
Corporations  
Act

Formule 4  
Loi sur les  
sociétés par  
actions

**ARTICLES OF AMALGAMATION  
STATUTS DE FUSION**

1. The name of the amalgamated corporation is: (Set out in BLOCK CAPITAL LETTERS)  
Dénomination sociale de la société issue de la fusion: (Écrire en LETTRES MAJUSCULES SEULEMENT):

T	R	A	N	S	A	T	L	A	N	T	I	C	F	I	N	E	C	A	R	S	L	T	D	.

2. The address of the registered office is:  
Adresse du siège social :

**220 STEELES AVENUE AVENUE WEST**

Street & Number or R.R. Number & if Multi-Office Building give Room No. /  
Rue et numéro ou numéro de la R.R. et, s'il s'agit d'un édifice à bureaux, numéro du bureau

**VAUGHAN**

**ONTARIO**

**L 4 J 1 A 1**

Name of Municipality or Post Office /  
Nom de la municipalité ou du bureau de poste

Postal Code/Code postal

3. Number of directors is: Fixed number  OR minimum and maximum  1  10  
Nombre d'administrateurs : Nombre fixe  OU minimum et maximum  1  10

4. The director(s) is/are: / Administrateur(s) :

First name, middle names and surname Prénom, autres prénoms et nom de famille	Address for service, giving Street & No. or R.R. No., Municipality, Province, Country and Postal Code Domicile élu, y compris la rue et le numéro ou le numéro de la R.R., le nom de la municipalité, la province, le pays et le code postal	Resident Canadian State 'Yes' or 'No' Résident canadien Oui/Non
Sylvester Chuang	65 Garnier Court Toronto, Ontario M2M 4C8	Yes
Pauline Chuang	65 Garnier Court Toronto, Ontario M2M 4C8	Yes

5. Method of amalgamation, check A or B  
 Méthode choisie pour la fusion – Cocher A ou B :

A - Amalgamation Agreement / Convention de fusion :

The amalgamation agreement has been duly adopted by the shareholders of each of the amalgamating corporations as required by subsection 176 (4) of the *Business Corporations Act* on the date set out below.

Les actionnaires de chaque société qui fusionne ont dûment adopté la convention de fusion conformément au paragraphe 176(4) de la *Loi sur les sociétés par actions* à la date mentionnée ci-dessous.

or  
ou

B - Amalgamation of a holding corporation and one or more of its subsidiaries or amalgamation of subsidiaries / Fusion d'une société mère avec une ou plusieurs de ses filiales ou fusion de filiales :

The amalgamation has been approved by the directors of each amalgamating corporation by a resolution as required by section 177 of the *Business Corporations Act* on the date set out below.

Les administrateurs de chaque société qui fusionne ont approuvé la fusion par voie de résolution conformément à l'article 177 de la *Loi sur les sociétés par actions* à la date mentionnée ci-dessous.

The articles of amalgamation in substance contain the provisions of the articles of incorporation of  
 Les statuts de fusion reprennent essentiellement les dispositions des statuts constitutifs de

**TRANSATLANTIC FINE CARS LTD.**

and are more particularly set out in these articles.  
 et sont énoncés textuellement aux présents statuts.

Names of amalgamating corporations Dénomination sociale des sociétés qui fusionnent	Ontario Corporation Number Numéro de la société en Ontario	Date of Adoption/Approval Date d'adoption ou d'approbation		
		Year année	Month mois	Day jour
TRANSATLANTIC FINE CARS LTD.	1231119	2014	09	15
1633578 ONTARIO LIMITED	1633578	2014	09	15
AWIN SELECT AUTO SALES LTD.	1858308	2014	09	15

6. Restrictions, if any, on business the corporation may carry on or on powers the corporation may exercise.  
Limites, s'il y a lieu, imposées aux activités commerciales ou aux pouvoirs de la société.

None.

7. The classes and any maximum number of shares that the corporation is authorized to issue:  
Catégories et nombre maximal, s'il y a lieu, d'actions que la société est autorisée à émettre :

Unlimited number of common shares.

8. **Rights, privileges, restrictions and conditions (if any) attaching to each class of shares and directors authority with respect to any class of shares which may be issued in series:**

**Droits, privilèges, restrictions et conditions, s'il y a lieu, rattachés à chaque catégorie d'actions et pouvoirs des administrateurs relatifs à chaque catégorie d'actions qui peut être émise en série :**

**The rights, privileges, restrictions and conditions attaching to the common shares shall be as follows:**

**(a) Payment of Dividends: The holders of the common shares shall be entitled to receive dividends if, as and when declared by the board of directors of the Corporation out of assets of the Corporation properly applicable to the payment of dividends in such amounts and payable in such manner as the board of directors may from time to time determine;**

**(b) Participation under Liquidation, Dissolution or Winding-Up: In the event of the liquidation, dissolution or winding-up of the Corporation or other distribution of assets of the Corporation among its shareholders for the purpose of winding-up its affairs, the holders of the common shares shall be entitled to participate rateably in any distribution of the assets of the Corporation; and**

**(c) Voting: The holders of common shares shall be entitled to receive notice of and to attend all annual and special meetings of the shareholders of the Corporation and to one vote in respect of each common share held at all meetings.**

9. The issue, transfer or ownership of shares is/is not restricted and the restrictions (if any) are as follows:  
L'émission, le transfert ou la propriété d'actions est/n'est pas restreint. Les restrictions, s'il y a lieu, sont les suivantes :

No shares may be allotted, issued, transferred, assigned, pledged or hypothecated without the approval of a majority of the Board of Directors.

10. Other provisions, (if any):  
Autres dispositions, s'il y a lieu :

(a) The number of Shareholders of the Corporation is limited to no more than 50; two or more persons who are the joint registered owners of one or more shares being counted as one shareholder.

(b) Any invitation to the public to subscribe for shares of the Corporation is hereby prohibited.

(c) Without in any way limiting the powers of the Corporation, or of the Directors, as set forth in the Business Corporations Act, (Ontario), the Directors of the corporation may, without authorization of the shareholders,

(i) borrow money upon the credit of the Corporation.

(ii) issue, re-issue, sell or pledge debt obligations of the Corporation.

(iii) mortgage, hypothecate, pledge or otherwise create a security interest in all or any property of the Corporation, owned or subsequently acquired, to secure any obligation of the Corporation.

11. The statements required by subsection 178(2) of the *Business Corporations Act* are attached as Schedule "A".  
Les déclarations exigées aux termes du paragraphe 178(2) de la *Loi sur les sociétés par actions* constituent l'annexe A.

12. A copy of the amalgamation agreement or directors' resolutions (as the case may be) is/are attached as Schedule "B".  
Une copie de la convention de fusion ou les résolutions des administrateurs (selon le cas) constitue(nt) l'annexe B.



These articles are signed in duplicate.  
Les présents statuts sont signés en double exemplaire.

Name and original signature of a director or authorized signing officer of each of the amalgamating corporations. Include the name of each corporation, the signatories name and description of office (e.g. president, secretary). Only a director or authorized signing officer can sign on behalf of the corporation. / Nom et signature originale d'un administrateur ou d'un signataire autorisé de chaque société qui fusionne. Indiquer la dénomination sociale de chaque société, le nom du signataire et sa fonction (p. ex. : président, secrétaire). Seul un administrateur ou un dirigeant habilité peut signer au nom de la société.

### TRANSATLANTIC FINE CARS LTD.

Names of Corporations / Dénomination sociale des sociétés

By / Par



Sylvester Chuang

President

Signature / Signature

Print name of signatory /  
Nom du signataire en lettres moulées

Description of Office / Fonction

### 1633578 ONTARIO LIMITED

Names of Corporations / Dénomination sociale des sociétés

By / Par



Sylvester Chuang

President

Signature / Signature

Print name of signatory /  
Nom du signataire en lettres moulées

Description of Office / Fonction

### AWIN SELECT AUTO SALES LTD.

Names of Corporations / Dénomination sociale des sociétés

By / Par



Sylvester Chuang

President

Signature / Signature

Print name of signatory /  
Nom du signataire en lettres moulées

Description of Office / Fonction

Names of Corporations / Dénomination sociale des sociétés

By / Par

Signature / Signature

Print name of signatory /  
Nom du signataire en lettres moulées

Description of Office / Fonction

Names of Corporations / Dénomination sociale des sociétés

By / Par

Signature / Signature

Print name of signatory /  
Nom du signataire en lettres moulées

Description of Office / Fonction

**PART 1 OF SCHEDULE "A" TO THE  
ARTICLES OF AMALGAMATION**

**STATEMENT OF DIRECTOR PURSUANT TO  
SUBSECTION (2) OF SECTION 178 OF  
*THE BUSINESS CORPORATIONS ACT***

I, SYLVESTER CHUANG, of the City of Toronto, hereby certify and state that:

1. This Statement is made pursuant to subsection 178(2) of the *Business Corporations Act*;
2. I am a director of Transatlantic Fine Cars Ltd., one of the amalgamating corporations (hereinafter called the "Corporation") and as such have knowledge of its affairs;
3. I have conducted such examination of the books and records of the Corporation and have made such enquiries and investigations as are necessary to enable me to make the statements hereinafter set forth;
4. There are reasonable grounds for believing that:
  - (a) the Corporation is and the amalgamated corporation will be able to pay its liabilities as they become due; and
  - (b) the realizable value of the amalgamated corporation's assets will not be less than the aggregate of its liabilities and stated capital of all classes.
5. There are reasonable grounds for believing that no creditor of the Corporation will be prejudiced by the amalgamation;
6. No creditor of the Corporation has notified the Corporation that he objects to the amalgamation; and
7. Based on the statements made above the Corporation is not obligated to give notice to any creditor.

This statement is made this 15th day of September, 2014.

  
\_\_\_\_\_  
Sylvester Chuang

**PART 2 OF SCHEDULE "A" TO THE  
ARTICLES OF AMALGAMATION**

**STATEMENT OF DIRECTOR PURSUANT TO  
SUBSECTION (2) OF SECTION 178 OF  
*THE BUSINESS CORPORATIONS ACT***

I, SYLVESTER CHUANG, of the City of Toronto, hereby certify and state that:

1. This Statement is made pursuant to subsection 178(2) of the *Business Corporations Act*;
2. I am a director of 1633578 Ontario Limited, one of the amalgamating corporations (hereinafter called the "Corporation") and as such have knowledge of its affairs;
3. I have conducted such examination of the books and records of the Corporation and have made such enquiries and investigations as are necessary to enable me to make the statements hereinafter set forth;
4. There are reasonable grounds for believing that:
  - (a) the Corporation is and the amalgamated corporation will be able to pay its liabilities as they become due; and
  - (b) the realizable value of the amalgamated corporation's assets will not be less than the aggregate of its liabilities and stated capital of all classes.
5. There are reasonable grounds for believing that no creditor of the Corporation will be prejudiced by the amalgamation;
6. No creditor of the Corporation has notified the Corporation that he objects to the amalgamation; and
7. Based on the statements made above the Corporation is not obligated to give notice to any creditor.

This statement is made this 15th day of September, 2014.

  
\_\_\_\_\_  
Sylvester Chuang

**PART 3 OF SCHEDULE "A" TO THE  
ARTICLES OF AMALGAMATION**

**STATEMENT OF DIRECTOR PURSUANT TO  
SUBSECTION (2) OF SECTION 178 OF  
*THE BUSINESS CORPORATIONS ACT***

I, SYLVESTER CHUANG, of the City of Toronto, hereby certify and state that:

1. This Statement is made pursuant to subsection 178(2) of the *Business Corporations Act*;
2. I am a director of AWIN Select Auto Sales Ltd., one of the amalgamating corporations (hereinafter called the "Corporation") and as such have knowledge of its affairs;
3. I have conducted such examination of the books and records of the Corporation and have made such enquiries and investigations as are necessary to enable me to make the statements hereinafter set forth;
4. There are reasonable grounds for believing that:
  - (a) the Corporation is and the amalgamated corporation will be able to pay its liabilities as they become due; and
  - (b) the realizable value of the amalgamated corporation's assets will not be less than the aggregate of its liabilities and stated capital of all classes.
5. There are reasonable grounds for believing that no creditor of the Corporation will be prejudiced by the amalgamation;
6. No creditor of the Corporation has notified the Corporation that he objects to the amalgamation; and
7. Based on the statements made above the Corporation is not obligated to give notice to any creditor.

This statement is made this 15th day of September, 2014.

  
\_\_\_\_\_  
Sylvester Chuang

**PART 1 OF SCHEDULE "B" TO THE  
ARTICLES OF AMALGAMATION**

**TRANSATLANTIC FINE CARS LTD.  
(the "Corporation")**


**AMALGAMATION WITH 1633578 ONTARIO LIMITED AND AWIN SELECT  
AUTO SALES LTD.**

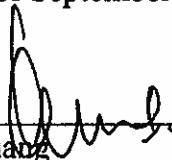
WHEREAS 1633578 Ontario Limited ("1633578") and AWIN Select Auto Sales Ltd. ("AWIN") each wholly-owned subsidiaries of the Corporation, have all agreed to amalgamate with the Corporation pursuant to the provisions of subsection 177(1) of the *Business Corporations Act*.

BE IT RESOLVED THAT:

1. the amalgamation of the Corporation, 1633578 and AWIN under the *Business Corporations Act*, pursuant to subsection 177(1) thereof, be and the same is hereby approved;
2. the by-laws of the amalgamated corporation shall be the same as the by-laws of the Corporation;
3. the articles of amalgamation of the amalgamated corporation shall be the same as the articles of the Corporation and the name of the amalgamated corporation shall be the same as the name of the Corporation;
4. no securities shall be issued and no assets shall be distributed by the amalgamated corporation in connection with the amalgamation; and
5. the proper officers of the Corporation be and they are hereby authorized to execute and deliver the articles of amalgamation to the Director pursuant to the provisions of the *Business Corporations Act* and to do all other things and execute such other instruments and documents necessary or desirable to carry out and give effect to the foregoing.

The foregoing resolutions are hereby passed and consented to by all of the directors of the Corporation, pursuant to the provisions of the *Business Corporations Act* (Ontario) as evidenced by their respective signatures hereto this 15<sup>th</sup> day of September, 2014.

  
\_\_\_\_\_  
Sylvester Chuang

  
\_\_\_\_\_  
Pauline Chuang

**PART 2 OF SCHEDULE “B” TO THE  
ARTICLES OF AMALGAMATION**

**1633578 ONTARIO LIMITED  
(the “Corporation”)**

**AMALGAMATION WITH TRANSATLANTIC FINE CARS LTD. AND AWIN  
SELECT AUTO SALES LTD.**

WHEREAS the Corporation, a wholly-owned subsidiary of Transatlantic Fine Cars Ltd. (“Transatlantic”) and AWIN Select Auto Sales Ltd. (“AWIN”), also a wholly-owned subsidiary of Transatlantic, have agreed to amalgamate with Transatlantic pursuant to the provisions of subsection 177(1) of the *Business Corporations Act*.

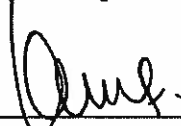
BE IT RESOLVED THAT:

1. the amalgamation of the Corporation, Transatlantic and AWIN under the *Business Corporations Act*, pursuant to subsection 177(1) thereof, be and the same is hereby approved;
2. subject to the endorsement of a Certificate of Amalgamation, pursuant to subsection 178(4) of the *Business Corporations Act*, and without affecting the validity of the incorporation and existence of the Corporation under its articles of incorporation, as amended, and of any act done thereunder, all shares in the capital of the Corporation, including all shares which have been issued and are outstanding at the date hereof, be and the same are hereby cancelled without any repayment of capital in respect thereof;
3. the by-laws of the amalgamated corporation shall be the same as the by-laws of Transatlantic;
4. the articles of amalgamation of the amalgamated corporation shall be the same as the articles of Transatlantic and the name of the amalgamated corporation shall be Transatlantic Fine Cars Ltd.;
5. no securities shall be issued and no assets shall be distributed by the amalgamated corporation in connection with the amalgamation; and
6. the proper officers of the Corporation be and they are hereby authorized to execute and deliver the articles of amalgamation to the Director pursuant to the provisions of the *Business Corporations Act* and to do all other things and execute such other instruments and documents necessary or desirable to carry out and give effect to the foregoing.

The foregoing resolutions are hereby passed and consented to by all of the directors of the Corporation, pursuant to the provisions of the *Business Corporations Act* (Ontario) as evidenced by their respective signatures hereto this 15<sup>th</sup> day of September, 2014.



\_\_\_\_\_  
Sylvester Chuang



\_\_\_\_\_  
Pauline Chuang

**PART 3 OF SCHEDULE "B" TO THE  
ARTICLES OF AMALGAMATION**

**AWIN SELECT AUTO SALES LTD.  
(the "Corporation")**

**AMALGAMATION WITH TRANSATLANTIC FINE CARS LTD. AND 1633578  
ONTARIO LIMITED**

WHEREAS the Corporation, a wholly-owned subsidiary of Transatlantic Fine Cars Ltd. ("Transatlantic") and 1633578 Ontario Limited ("1633578"), also a wholly-owned subsidiary of Transatlantic, have agreed to amalgamate with Transatlantic pursuant to the provisions of subsection 177(1) of the *Business Corporations Act*.

BE IT RESOLVED THAT:

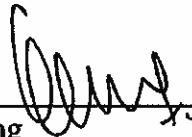
1. the amalgamation of the Corporation, Transatlantic and 1633578 under the *Business Corporations Act*, pursuant to subsection 177(1) thereof, be and the same is hereby approved;
2. subject to the endorsement of a Certificate of Amalgamation, pursuant to subsection 178(4) of the *Business Corporations Act*, and without affecting the validity of the incorporation and existence of the Corporation under its articles of incorporation, as amended, and of any act done thereunder, all shares in the capital of the Corporation, including all shares which have been issued and are outstanding at the date hereof, be and the same are hereby cancelled without any repayment of capital in respect thereof;
3. the by-laws of the amalgamated corporation shall be the same as the by-laws of Transatlantic;
4. the articles of amalgamation of the amalgamated corporation shall be the same as the articles of Transatlantic and the name of the amalgamated corporation shall be Transatlantic Fine Cars Ltd.;
5. no securities shall be issued and no assets shall be distributed by the amalgamated corporation in connection with the amalgamation; and
6. the proper officers of the Corporation be and they are hereby authorized to execute and deliver the articles of amalgamation to the Director pursuant to the provisions of the *Business Corporations Act* and to do all other things and execute such other instruments and documents necessary or desirable to carry out and give effect to the foregoing.



The foregoing resolutions are hereby passed and consented to by all of the directors of the Corporation, pursuant to the provisions of the *Business Corporations Act* (Ontario) as evidenced by their respective signatures hereto this 15<sup>th</sup> day of September, 2014.



\_\_\_\_\_  
Sylvester Chuang



\_\_\_\_\_  
Pauline Chuang



October 6, 2023

**VIA EMAIL - clerks@vaughan.ca**

**Committee of the Whole  
City of Vaughan Council  
2141 Major Mackenzie Dr.  
Vaughan, ON L6A 1T1**

Dear Sir:

**Re: Development Charge Complaint – 434 Steeles Ave West  
Re: Agenda Item 2 October 11, 2023 Committee of the Whole**

I am counsel to the complainants in the above referenced complaint.

I am writing to address statements contained in the City Staff report and to provide Council with additional information to assist Council in its deliberations.

The Report at page 2 states:

“The Added Building was positioned to straddle the property line of the 480 Lands and the underground parking level of the Added Building was proposed to connect to the existing underground level of the Existing Building.”

**Connection Between New and Existing Buildings For Shared Access Only**

Although there is a shared underground access driveway to the underground level of the two buildings and a shared garbage pickup area the BMW Auto Haus dealership at 434 Steeles and the Jaguar Land Rover Thornhill 480 Steeles dealerships are both separately owned by different companies with the operation of the dealerships separate and **not** integrated.

The shared underground driveway ramp provides access for both dealerships to their respective basement levels in the 2 separate dealership buildings

Although the driveway access is shared, there is a door controlling access between the two lower levels of each dealership building from the other. Cars and customer vehicles for each dealership are not able to use the lower level of the other dealership nor the surface parking associated with each dealership and its building.

Suite 510, 121 King St. W., P.O. Box 105, Toronto, ON M5H 3T9

T: 416 601 1800  
F: 416 601 1818

In respect of surface parking there is a grade difference between the two dealerships on what were formerly the 434 and 480 properties and there is a fence physically separating the rear yards of the two dealerships.

### **BMW Dealership at 480 Steeles and Jaguar Land Rover Dealerships at 434 Steeles Separate Legal Entities**

There are two independent dealerships owned separately and operated independently of each other in separate buildings at 434 and 480 Steeles Avenue West. Those dealerships are Jaguar Thornhill located at 434 Steeles Avenue West and BMW Auto Haus located at 480 Steeles Avenue West.

The Jaguar Land Rover Thornhill dealership is owned and operated by Transatlantic Fine Cars Ltd. Copies of the incorporation document for Transatlantic Fine Cars Ltd and the registered Master Business Licenses for Jaguar Thornhill and Land Rover Thornhill are attached above.

The BMW Auto Haus dealership is owned and operated by Transglobal Fine Cars Ltd. Copies of the incorporation document for Transglobal Fine Cars Ltd and the registered Master Business License for BMW Auto Haus is also attached above.

The automobiles sold at these two dealerships are manufactured by two unrelated automotive manufacturers - BMW and Jaguar Land Rover.

Transatlantic / Jaguar Land Rover and Transglobal / BMW Auto Haus have separate franchise agreements with each of these automobile manufacturers.

We have provided some excerpts of the franchise documentation above to demonstrate these are separate unrelated automobile dealerships.

### **Ownership of 434-480 Steeles Avenue West Properties Distinct from Ownership of Automotive Dealerships**

Ownership of the 434 and 480 properties both pre and post-merger of title has been registered in different companies from the companies that own and operate the dealerships on the properties/merged property.

The merged property comprising 434 and 480 Steeles Avenue West is owned by 480 Steeles West Limited which has been the registered owner from and after January 1, 2022. Prior to January 1, 2022, and from the date the Site Plan application was filed, the registered owner of 434 Steeles Avenue West was 1972380 Ontario Limited and the registered owner of 480 Steeles Avenue West was a separate company 1219414 Ontario Limited.

### **City Staff Did not Properly Assess Zoning Compliance with Parking Standards**

At the bottom of Page 2 of the Staff Report the following is identified:

*" Prior to Building Permit issuance, staff evaluated the parking requirements for zoning compliance based on the Merged Lot. In reviewing the parking requirements for the two*

*buildings on the Merged Lot (the Existing Building and the Added Building) against the total surface and underground parking spaces proposed, staff determined that sufficient parking spaces were available within the underground parking in the Existing Building and the total surface parking to be available on the Merged Lot.*

*As a result, the underground parking spaces in the Added Building were not required in order to satisfy the parking requirements of the zoning by-law. As such, staff assessed development charges pursuant to the DCBL on the gross floor area ("GFA") of the Added Building, including its underground level and the portion of that level which is for parking."*

Page 5 of the Staff Report further states the following:

*' If the Complainant had not merged the properties to create one lot, then the calculation of required parking for zoning compliance would have been determined based on only the 434 Lands. However, the Complainant chose to create the Merged Lot meaning that zoning compliance had to be determined based on the Merged Lot. The determination of the required parking on the Merged Lot dictated the conclusion that the parking in the underground of the Added Building is in excess of what is required under the zoning bylaw. "*

The 480 Steeles property although now legally merged is still subject to the parking regulations in By-law 1-88 while the former 434 Steeles property is subject to the different parking regulations of By-law 2523, a 1960's by-law setting out higher rates and larger parking space dimensions.

In order for the Added Building (434 Steeles) to comply with its required parking requirements as a separate entity the by-law required that the parking standards were required to be met for that portion of the site under By-law 2523. In this instance, the parking space dimensions within the Existing Building (480 Steeles) which comply with By-law 1-88 do not comply with the parking space dimensions required under By-law 2523.

As noted above, the 2 dealerships at 434 and 480 function as separate entities and the opportunity to "share" parking is not feasible from a contractual arrangement to provide each facility with its own dedicated parking.

If the existing dealership at 480 Steeles was developed with additional parking above and beyond what the by-law requires, the applicable DCs have been collected for that site through its separate building permit process.

The identification of an opportunity to "share" parking, which in fact is not occurring, has only been raised through the calculation of DCs and was not raised through the SPA process.

For the SPA process, the City identified the different zoning requirements for each building and the Added Building (434 Steeles) was designed to be in compliance with the site specific zoning on that site (434 Steeles). For this reason, we disagree that the "additional" parking

located at 480 Steeles is available to be shared with the building at 434 Steeles as those spaces would not comply with By-law 2523.

### **City Staff Parking Calculation Incorrect Version of Site Plan**

Although AWIN disagrees with the City's methodological approach, for the reasons outlined above, used to determine the DC's applicable to parking spaces for this development it is our client's belief the City may have based their calculation on a version of the site plan which has been superseded by a subsequent version of the development upon which the building permit was issued and which would form the basis for the determination of DC's.

It appears City Staff have calculated development charges premised on the identification of "190" provided parking spaces in an earlier version of the site plan that was before the Local Planning Appeal Tribunal at the hearing of the appeal (Version 7 plans). The final building permit plans - Site statistics (Version 8 plans) show the parking count is only "168" required spaces. The building size of the 434 Steeles dealership was reduced to ensure the required parking for the new 434 Steeles dealership building could be accommodated entirely on the former 434 Steeles Avenue West property to keep the respective dealership operations independent of one another.

I have attached a pdf showing the site statistics for the final version of the approved building permit plans (version 8) and the site statistics of the version of the plans that were before the LPAT which was an earlier version - version 7.

City Staff did use the correct Building Gross Floor Area, (Version 8) but appears to have used the incorrect parking count (Version 7). The correct Version 8 parking count exceeds the required zoning parking by 4 spaces. Accordingly the Jaguar Land Rover dealership at 434 Steeles Avenue did not need to rely upon parking from the BMW dealership on the former 480 Steeles Avenue West property to achieve compliance with the zoning bylaw parking standards.

### **Conclusion**

We believe based on this additional information both the City should recalculate the DC's chargeable in relation to parking and redo the corresponding calculation regarding interest on the DC's.

Development Charges are form of taxation. The governing rule in the interpretation of taxation legislation is that any doubt is resolved in favour of the taxpayer.

The City is relying on a technical argument on the meaning of development and the merger of the two properties done for the sole purpose of facilitating an insignificant extension of the 434 Dealership building onto the former 480 Steeles Avenue West property to levy development charges on my client.

City Staff acknowledges that without this merger the development charges would be calculated solely on the parking provided on the 434 Steeles Avenue West property which complies with the zoning.

If City staff had advised they would be taking this position in calculating development charges my client could have avoided the entire discussion by severing the small portion of the 480 Steeles property required for the new 434 Steeles Dealership Building and adding it to the 434 Steeles Avenue West property.

The unfairness and arbitrariness of this position is self-evident.

Yours very truly,



A. Milliken Heisey, K.C.

AMH/lg

Encl.

CC. AWIN

CC. 480 Steeles West Limited