

1984

## c 28 Assessment Amendment Act, 1984 (No. 1)

Ontario

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## CHAPTER 28

### An Act to amend the Assessment Act

*Assented to June 13th, 1984*

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

**1.—(1) Subsection 2 (1) of the *Assessment Act*, being chapter 31 of the Revised Statutes of Ontario, 1980, as amended by the Statutes of Ontario, 1981, chapter 47, section 1, is repealed and the following substituted therefor:**

(1) The Lieutenant Governor in Council may make regulations,

Regulations  
by  
Lieutenant  
Governor in  
Council

- (a) authorizing or requiring the Deputy Minister of Revenue or any officer of the Ministry of Revenue to exercise any power or perform any duty conferred or imposed upon the Minister by this Act or the regulations made under this Act;
- (b) defining any word or expression used in this Act that has not already been expressly defined in this Act;
- (c) prescribing for the purposes of clause 34 (3) (b) a higher rate of interest than 6 per cent;
- (d) prescribing the form and method of application for the exemption described in paragraph 22 of section 3 and the information and documentation required to be filed by the applicant in support of the application;
- (e) describing types or classes of improvements or additions for which no exemption under paragraph 22 of section 3 will be made;
- (f) describing classes of persons, businesses or undertakings who may not apply to receive an exemption under paragraph 22 of section 3 and to whom no exemption will be made.

Regulations  
by the  
Minister

- (1a) The Minister may make regulations,
- (a) establishing assessment areas and assessment regions for assessment purposes;
  - (b) prescribing any form that is required by this Act or the regulations under this Act or that, in his opinion, will assist in the administration of this Act, and prescribing how and by whom any form shall be completed and what information it shall contain;
  - (c) prescribing standards and procedures to be used for the purpose of equalizing assessments under this Act;
  - (d) prescribing the information and returns to be furnished by an assessment commissioner to any county or to any metropolitan or regional municipality;
  - (e) prescribing additional information to be included in the census to be taken by the assessment commissioner.

Retroactivity

(1b) A regulation made under this Act is, if it so provides, effective with reference to a period before it was filed.

**(2) Subsection 2 (2a) of the said Act, as enacted by the Statutes of Ontario, 1981, chapter 47, section 1, is repealed.**

**(3) Section 2 of the said Act, as amended by the Statutes of Ontario, 1981, chapter 47, section 1, is further amended by adding thereto the following subsection:**

Adminis-  
tration  
of oaths

(5) An officer or employee of the Ministry who is thereunto authorized by the Minister may administer oaths and take and receive affidavits, declarations and affirmations for the purposes of, or incidental to, the administration of this Act, and every person so authorized has, in respect of any such oath, affidavit, declaration or affirmation, all the powers of a commissioner for taking affidavits.

**2. Section 3 of the said Act is amended by adding thereto the following paragraph:**

Improvements  
for seniors  
and  
handicapped  
persons

22. All alterations, improvements and additions commenced after the 15th day of May, 1984 and made to a parcel of land containing an existing residential unit for the purpose of providing accommodation for, or improved facilities for the accommodation

of, a person who would, but for the accommodation or improved facilities provided, require care in an institution and who has attained sixty-five years of age or is a handicapped person, where the owner of the property applies to the Minister for the exemption and the exemption is approved by the Minister, provided that,

- i. a person who would otherwise require care in an institution and who has attained sixty-five years of age or is a handicapped person resides in the premises as his principal residence, and
- ii. the land is assessed as residential and comprises not more than three residential units,

but the alteration, improvement or addition is not exempt where the person occupying the property in which the person who has attained sixty-five years of age or the handicapped person resides is in the business of offering care to such persons.

**3. Section 12 of the said Act is amended by adding thereto the following subsection:**

(2a) Every person who has made, or participated in, assented to or acquiesced in the making of, a false or deceptive statement in any application or supporting document required to determine eligibility for exemption from taxation under paragraph 22 of section 3 is guilty of an offence and on conviction is liable to a fine of the amount of the tax that, had the true facts been stated, would have been payable, plus an amount of not less than \$50 and not more than \$500. Idem

**4. Section 32 of the said Act is amended by adding thereto the following subsection:**

(3) If any land that is liable to taxation has been entered on the collector's roll for the current year or for any part or all of either or both of the next two preceding years as exempt from taxation, and no taxes have been levied on that land, the assessor shall make any assessment necessary to correct the omission and the clerk of the municipality upon notification thereof shall enter that land as liable to taxation on the collector's roll and such taxes as would have been payable if that land had been entered in the collector's roll as property liable to tax shall be levied and collected, but no such amendment shall be made where that land has been held by any court or assessment tribunal not to be liable to taxation. Property incorrectly described as exempt from taxation

**5.** Subsection 63 (2) of the said Act is amended by striking out “\$2,500” in the fourth line and inserting in lieu thereof “\$5,000”.

**6.** Section 64 of the said Act is amended by striking out “\$2,500” in the fourth line and inserting in lieu thereof “\$5,000”.

Commence-  
ment

**7.** This Act shall be deemed to have come into force on the 16th day of May, 1984 and applies in respect of every assessment for taxation in the year 1985 and subsequent years.

Short title

**8.** The short title of this Act is the *Assessment Amendment Act, 1984*.