

1987

c 16 Regional Municipality of Haldimand-Norfolk Amendment Act, 1987

Ontario

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CHAPTER 16

**An Act to amend the
Regional Municipality of Haldimand-Norfolk Act**

Assented to May 21st, 1987

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

1. Section 76 of the *Regional Municipality of Haldimand-Norfolk Act*, being chapter 435 of the Revised Statutes of Ontario, 1980, is repealed and the following substituted therefor:

76. In this Part,

Definitions

“commercial assessment” means the total, according to the last returned assessment roll, of,

- (a) the assessment of real property that is used as the basis for computing business assessment including the assessment for real property that is rented and occupied or used by the Crown in right of Canada or any province or any board, commission, corporation or other agency thereof, or by any municipal or regional corporation or local board thereof,
- (b) business assessment, and
- (c) the assessment for mineral lands, pipe lines and railway lands, other than railway lands actually in use for residential and farming purposes;

“public school board” means a public board as defined in paragraph 42a of subsection 1 (1) of the *Education Act*;

R.S.O. 1980,
c. 129

“rateable property” includes business and other assessment made under the *Assessment Act*;

R.S.O. 1980,
c. 31

“regional rating by-law” means a by-law passed under subsection 79 (2);

“residential and farm assessment” means the total assessment for real property according to the last returned assessment roll except the assessments for real property mentioned in clauses (a) and (c) of the definition of “commercial assessment”;

R.S.O. 1980,
c. 129

“separate school board” means a separate school board as defined in paragraph 59a of subsection 1 (1) of the *Education Act*;

“weighted assessment” means for the relevant area the total of,

- (a) the product obtained by multiplying the residential and farm assessment by 85 per cent, and
- (b) the commercial assessment.

2. Section 79 of the said Act, as amended by the Statutes of Ontario, 1984, chapter 45, section 7 and sections 80, 81, 82 and 83 are repealed and the following substituted therefor:

Definition

79.—(1) In this section, “total net regional levy” means a sum sufficient,

- (a) for payment of the estimated current annual expenditures as adopted under section 78; and
- (b) for payment of all debts of the Regional Corporation falling due within the year as well as amounts required to be raised for sinking funds and principal and interest payments or sinking fund requirements in respect of debenture debt of area municipalities for the payment of which the Regional Corporation is liable under this Act,

but excludes those amounts for water and sewage purposes that are to be raised by a special rate or rates in accordance with sections 74 and 75.

Regional
rating by-law

(2) For purposes of raising the total net regional levy, the Regional Council, on or before the 30th day of June in 1987 and on or before the 31st day of March in each subsequent year, shall pass a by-law directing the council of each area municipality to levy a separate rate, as specified in the by-law, on the residential and farm assessment in the area municipality rateable for regional purposes and on the commercial assessment in the area municipality rateable for regional purposes.

(3) The rate that the Regional Council shall direct to be levied on commercial assessment under subsection (2) shall be determined by multiplying the total net regional levy by 1,000 and dividing the product by the total of the weighted assessments for all the area municipalities.

Determination of commercial rate

(4) The rate that the Regional Council shall direct to be levied on the residential and farm assessment under subsection (2) shall be 85 per cent of the rate that it directs to be levied on commercial assessment.

Determination of residential rate

(5) In each year, the council of each area municipality shall levy, in accordance with the regional rating by-law passed for that year, the rates specified in the by-law.

Area municipality to adopt rates

(6) The assessment for real property that is exempt from taxation for regional purposes by virtue of any Act or by virtue of a by-law passed by the council of an area municipality under any Act shall not be included when determining the total of the weighted assessments for all the area municipalities for purposes of subsection (3).

Tax exempt real property

(7) The full value of all rateable property shall be used in determining,

Full value to be used

- (a) the rates to be levied under subsections (3) and (4); and
- (b) the assessment on which the levy shall be made under subsection (5),

and, notwithstanding any other Act, but subject to section 22 of the *Assessment Act*, no fixed assessment applies thereto.

R.S.O. 1980, c. 31

(8) A regional rating by-law shall specify the amount to be raised in an area municipality as a result of a levy being made in that area municipality in accordance with the by-law and the by-law,

Instalment and advance payments

- (a) may require specified portions of that amount to be paid to the treasurer of the Regional Corporation on or before specified dates; and
- (b) may provide that the Regional Corporation shall pay interest at a rate to be determined by the Regional Council on any payment required, or portion thereof, made in advance by any area municipality.

Payment

(9) The amount specified to be raised in an area municipality pursuant to a regional rating by-law shall be deemed to be taxes and is a debt of the area municipality to the Regional Corporation and the treasurer of the area municipality shall pay the amount owing by the area municipality to the treasurer of the Regional Corporation on or before the dates and in the portions specified in the regional rating by-law.

Default

(10) If an area municipality fails to make any payment, or portion thereof, as provided in the regional rating by-law, the area municipality shall pay to the Regional Corporation interest on the amount in default at the rate of 15 per cent per annum from the due date of the payment, or such lower rate as the Regional Council may by by-law determine, from the date payment is due until it is made.

Extension of time

(11) The Minister by order may extend the time for passing a regional rating by-law in any year and such an order may be made notwithstanding that the time limit set out in subsection (2) has expired.

Alternative basis of apportionment
R.S.O. 1980,
c. 359

(12) Notwithstanding subsections (3) and (4), in each of the years 1987, 1988 and 1989, the Lieutenant Governor in Council may in a regulation made under section 9a of the *Ontario Unconditional Grants Act*, prescribe an alternative basis on which apportionments are to be made and may prescribe the manner of determining the mill rates to be specified and determined under subsection (2).

Deeming provision

(13) A basis of apportionment prescribed by the Lieutenant Governor in Council under subsection (12) shall be deemed to have been prescribed under subsection 9a (1) of the *Ontario Unconditional Grants Act* as an alternative to the basis of apportionment that would have been prescribed for the Regional Area under subsection 9a (1) if the Regional Area had not been subject to an assessment update under subsection 82 (1).

Determination of school rates

79a.—(1) In each year, The Brant County Roman Catholic Separate School Board, The Haldimand Board of Education, The Haldimand-Norfolk Roman Catholic Separate School Board, The Norfolk Board of Education, The Oxford County Roman Catholic Separate School Board and The Welland County Roman Catholic Separate School Board shall determine the rates to be levied by the applicable area municipalities to provide the sums required for elementary and secondary school purposes, as the case may be, in that year and shall specify the amount that is to be provided in that year by the application of those rates within an area municipality.

(2) The determinations required by subsection (1) shall be made in accordance with subsection 222 (1) of the *Education Act*. Idem
R.S.O. 1980,
c. 129

(3) On or before the 1st day of March in each year, The Brant County Roman Catholic Separate School Board, The Haldimand Board of Education, The Haldimand-Norfolk Roman Catholic Separate School Board, The Norfolk Board of Education, The Oxford County Roman Catholic Separate School Board and The Welland County Roman Catholic Separate School Board shall direct the council of each applicable area municipality to levy the rates determined by the particular Board in respect of that area municipality under subsection (1) and shall advise the area municipality of the amount of money to be raised by levying those rates. Direction to
area municipa-
lities

(4) In each year the council of an area municipality shall levy rates in accordance with the directions under subsection (3) upon all property in the area municipality rateable for public school board or separate school board purposes, as may be appropriate. Area municipa-
lity to levy
and collect

(5) The full value of all applicable rateable property shall be used in determining, Full value to
be used

(a) the weighted assessment for each area municipality for purposes of apportioning among the applicable area municipalities the sums required for school purposes by the school boards mentioned in subsection (3);

(b) the rates mentioned in subsection (1); and

(c) the assessment upon which the rates are to be levied under sections 128, 133 and 215 of the *Education Act*, R.S.O. 1980,
c. 129

and notwithstanding any other Act, but subject to section 22 of the *Assessment Act*, no fixed assessment applies thereto. R.S.O. 1980,
c. 31

(6) Notwithstanding subsection (2) and clause (5) (a), in each year, The Haldimand-Norfolk Roman Catholic Separate School Board may, as it considers reasonable, alter the apportionment of its requirements, such that the rates to be levied for elementary school purposes in that area of its jurisdiction that comprised the County of Haldimand on March 31, 1974 will differ from those rates to be levied for elementary school purposes in that area of its jurisdiction that comprised the County of Norfolk on March 31, 1974. School rates
for
Haldimand-
Norfolk

Definitions
in
R.S.O. 1980,
c. 129, s. 220

(7) For the purposes of determining and levying rates under this section, a reference in the *Education Act* to “commercial assessment” or “residential and farm assessment” shall be deemed to be a reference to such assessments as defined in this Part and not as defined in section 220 of that Act.

Non-
application
of
R.S.O. 1980,
c. 129,
s. 219 (2)

(8) Subsection 219 (2) of the *Education Act* does not apply to the determination of rates under subsection (1).

Application
of
R.S.O. 1980,
c. 129

(9) Except as provided in this section, the *Education Act* continues to apply to the levying of rates and collecting of taxes for each public school board and separate school board having jurisdiction in part of the Regional Area.

Definitions

79b.—(1) In this section,

R.S.O. 1980,
c. 302

“area municipality levy” means the amount required for area municipality purposes under section 164 of the *Municipal Act* including the sums required for any board, commission or other body, but excluding those amounts required to be raised for regional and school purposes;

“special area municipality levy” means an amount to be raised by an area municipality that is not included in the area municipality levy, but excluding those amounts required to be raised for regional and school purposes.

Area municipi-
pality levies

(2) The council of each area municipality, in each year in accordance with subsections (3) and (4), shall levy separate rates on the whole of the rateable commercial assessment and on the whole of the rateable residential and farm assessment in respect of the area municipality levy and the special area municipality levy.

Determi-
nation of
commercial
rates

(3) The rates to be levied in each year, on commercial assessment for each separate levy specified in subsection (2), shall be determined by multiplying the sum required for each such levy by 1,000 and dividing the product,

- (a) by the weighted assessment for the area municipality, in the case of an area municipality levy; and
- (b) by the weighted assessment determined on the basis of the assessment that is rateable for the purpose of raising the special area municipality levy, in the case of a special area municipality levy.

(4) The rates to be levied in each year, on residential and farm assessment for each separate levy specified in subsection (2), shall be 85 per cent of the rate to be levied on commercial assessment in accordance with subsection (3).

Determi-
nation of
residential
rates

(5) Section 158 of the *Municipal Act* and section 7 of the *Ontario Unconditional Grants Act* do not apply to an area municipality.

Non-
application
of
R.S.O. 1980,
c. 302, s. 158
and c. 359,
s. 7

(6) A reference in any other Act to a levy by a local municipality under section 158 of the *Municipal Act* shall, with respect to an area municipality, be deemed to be a reference to a levy under this section.

Area muni-
cipality levy

(7) The assessment for real property that is exempt from taxation for area municipality purposes by virtue of any Act or by virtue of a by-law passed by the council of an area municipality under any Act shall not be included when determining the weighted assessment for purposes of clause (3) (a) or (b).

Tax exempt
real property

79c.—(1) The Regional Council, before the adoption of the estimates for the year, may by by-law requisition from each area municipality a sum not exceeding 50 per cent of the amount that under subsection 79 (8) was, in the regional rating by-law for the preceding year, specified to be raised in the particular area municipality and subsections 79 (8), (9) and (10) apply with necessary modifications to the amount requisitioned.

Interim
financing,
Regional
Council

(2) The amount of any requisition made under subsection (1) in any year upon an area municipality shall be deducted when determining the amount of the portions to be paid in that year by the area municipality to the treasurer of the Regional Corporation under the regional rating by-law authorized by clause 79 (8) (a).

Final
instalment
reduced

79d.—(1) The council of an area municipality may for any year, before the adoption of the estimates for the year, levy such rates as it may determine on the rateable commercial assessment and on the rateable residential and farm assessment in the area municipality.

Interim
financing,
area muni-
cipalities

(2) A by-law for levying rates under subsection (1) shall be passed in the year that the rates are to be levied or may be passed in December of the preceding year if it provides that it does not come into force until a specified day in the following year.

By-law in
December of
preceding
year

Determi-
nation of
rate

(3) The rate that may be levied on any assessment under subsection (1) shall not exceed 50 per cent of the total of the rates that were levied or would have been levied on that assessment for all purposes in the preceding year.

Assessment
roll

(4) If the assessment roll for taxation in the current year has not been returned, the rate levied under subsection (1) may be levied on the assessment according to the assessment roll used for taxation purposes in the preceding year.

Interim levy
deducted
from final
levy

(5) The amount of any levy made on an assessment under subsection (1) shall be deducted from the total amount levied on that assessment for that year under sections 79, 79a and 79b.

Interim levy
in excess of
final levy

(6) Where the taxes levied on an assessment for real property or on a business assessment under this section exceed the taxes to be levied on that assessment for the year under sections 79, 79a and 79b, the treasurer of the area municipality shall, not later than twenty-one days following the giving of a notice of demand of taxes payable, refund to the person assessed that portion of the taxes paid in excess of the amount payable for the year pursuant to a levy made under sections 79, 79a and 79b.

Application
of
R.S.O. 1980,
c. 302

(7) The provisions of the *Municipal Act* with respect to the levy of rates and the collection of taxes apply with necessary modifications to the levy of rates and collection of taxes under this section.

Power of
Minister

79e. Where a direction has been made under subsection 82 (1) that a new assessment roll be returned for taxation in the current year, the Minister by order,

- (a) may prescribe the maximum sum that may be requisitioned from each area municipality under subsection 79c (1); and
- (b) may prescribe the maximum rates that may be levied by the council of each area municipality under subsection 79d (1).

Definitions

80.—(1) In this section,

“payment in lieu of taxes” means an amount that an area municipality is eligible to receive under,

R.S.O. 1980,
c. 31

(a) subsection 26 (3), (4) or (5) of the *Assessment Act*,

R.S.O. 1980,
c. 209

(b) subsection 7 (6) of the *Housing Development Act*,

but not including that portion payable to a school board in accordance with subsection 7 (10) of that Act,

- (c) section 160 and subsection 160a (3) of the *Municipal Act*, R.S.O. 1980,
c. 302
- (d) subsection 4 (1), (2) or (3) of the *Municipal Tax Assistance Act*, R.S.O. 1980,
c. 311
- (e) section 42 of the *Ontario Water Resources Act*, R.S.O. 1980,
c. 361
- (f) subsection 46 (2), (3), (4) or (5) of the *Power Corporation Act*, but not including that portion payable to a school board in accordance with subsection 46 (9) of that Act, R.S.O. 1980,
c. 384
- (g) subsection 133 (6) of this Act,
- (h) section 10 or 11 of the *Trees Act*, R.S.O. 1980,
c. 510
- (i) the *Municipal Grants Act, 1980* (Canada), or 1980-81-82-
83,
c. 37 (Can.)
- (j) any Act of Ontario or of Canada or any agreement where the payment is from any government or government agency and is in lieu of taxes on real property or business assessment, but not including a payment referred to in section 498 of the *Municipal Act*; R.S.O. 1980,
c. 302

“taxes for local purposes” means the taxes levied by an area municipality for local purposes under subsection 79b (2), excluding any adjustments under section 32 or 33 of the *Assessment Act*;

R.S.O. 1980,
c. 31

“taxes for regional purposes” means the sum of the taxes levied by an area municipality for regional purposes under subsection 79 (2) and in respect to an urban service area established under sections 74 and 75, excluding any adjustments under section 32 or 33 of the *Assessment Act*;

“total taxes for all purposes” means the sum of the taxes for local purposes, the taxes for regional purposes and the taxes levied by the area municipality for school purposes under section 79b, excluding any adjustments under section 32 or 33 of the *Assessment Act*.

(2) Where an area municipality is eligible to receive a payment in lieu of taxes for any year, it shall pay to the treasurer of the Regional Corporation a portion equal to the amount

Area municipalities to share payments in lieu of taxes

obtained by multiplying the amount that the area municipality is eligible to receive by the quotient, correct to five decimal places, obtained by dividing the taxes for regional purposes for the year by the total of,

- (a) the taxes for local purposes for the year; and
- (b) the taxes for regional purposes for the year.

Sharing of
certain
payments

(3) Notwithstanding subsection (2), if an area municipality is eligible to receive a payment in lieu of taxes for any year under,

R.S.O. 1980,
c. 31

- (a) subsection 26 (3), (4) or (5) of the *Assessment Act*;

R.S.O. 1980,
c. 361

- (b) section 42 of the *Ontario Water Resources Act*;

R.S.O. 1980,
c. 384

- (c) subsection 46 (2), (3), (4) or (5) of the *Power Corporation Act*, but not including that portion payable to a school board in accordance with subsection 46 (9) of that Act;

- (d) subsection 133 (6) of this Act;

R.S.O. 1980,
c. 510

- (e) section 10 or 11 of the *Trees Act*; or

1980-81-82-
83,
c. 37 (Can.)

- (f) the *Municipal Grants Act, 1980* (Canada),

and the calculation of the payment is based in part on the rates that were levied for school purposes, then the portion to be paid under subsection (2) shall be calculated by multiplying the amount that the area municipality is eligible to receive by the quotient, correct to five decimal places, obtained by dividing the taxes for regional purposes for the year by the total taxes for all purposes for the year.

Treasurer to
provide
estimate of
share

(4) The treasurer of each area municipality shall, on or before the 1st day of March in each year, send a statement to the treasurer of the Regional Corporation and each school board showing an estimate of the amount that the area municipality will be required to pay to the Regional Corporation for the year under subsection (2) and to each school board under subsection 7 (10) of the *Housing Development Act* and under subsection 46 (9) of the *Power Corporation Act*.

R.S.O. 1980,
cc. 209, 384

Allocation of
payments in
lieu of taxes

(5) Where an area municipality is required to pay a portion of a payment in lieu of taxes to the Regional Corporation under subsection (2), or to a school board, the provisions of,

R.S.O. 1980,
c. 31

- (a) subsections 26 (7) and (9) of the *Assessment Act*;

- (b) subsection 7 (10) of the *Housing Development Act*; R.S.O. 1980, c. 209
- (c) subsections 160 (12) and (16) and subsection 160a (4) of the *Municipal Act*; and R.S.O. 1980, c. 302
- (d) subsection 46 (7) of the *Power Corporation Act*, R.S.O. 1980, c. 384

with respect to the equalization of assessment or allocation and deposit of payments shall not apply to that entitlement.

81.—(1) Each area municipality shall pay a portion of the tax levied by it under subsections 161 (12) and (13) of the *Municipal Act* to the Regional Corporation and appropriate public school boards in the proportion that the taxes levied by it on commercial assessment in the year for each such body bears to the total taxes levied by it in the year on commercial assessment for all purposes, other than separate school board purposes. Payment of portion of telephone and telegraph tax

(2) In determining the taxes levied on commercial assessment under subsection (1), there shall be excluded any adjustments under section 32 or 33 of the *Assessment Act*. Exclusion of taxes added to collector's roll

(3) The treasurer of each area municipality shall, on or before the 1st day of March in each year, send a statement to the treasurer of the Regional Corporation and the appropriate public school boards showing an estimate of the amount which the area municipality will be required to pay to that body for the year under subsection (1). Statement by treasurer

(4) Subsections 161 (18) to (24) of the *Municipal Act* do not apply if payments are made by an area municipality under subsection (1). Exclusion of R.S.O. 1980, c. 302, s. 161 (18-24)

- 81a.**—(1) An amount payable by an area municipality to,
- (a) the Regional Corporation under subsection 80 (2) or 81 (1); Payment in lieu and telephone and telegraph levies
 - (b) a public school board under subsection 81 (1); or
 - (c) a school board under subsection 7 (10) of the *Housing Development Act* or under subsection 46 (9) of the *Power Corporation Act*, R.S.O. 1980, cc. 209, 384

is a debt of the area municipality to the Regional Corporation or school board, as the case may be, and, subject to subsections (2) and (3), instalments are payable on account thereof as follows:

1. A first instalment equal to 25 per cent of the amount payable for the same purposes in the preceding year, on or before the 31st day of March.
2. A second instalment of 25 per cent of the amount payable for the same purposes in the preceding year, on or before the 30th day of June.
3. A third instalment of 25 per cent of the amount payable for the same purposes in the preceding year, on or before the 30th day of September.
4. A fourth instalment of the balance of the entitlement for the year, on or before the 15th day of December.

Alternative
payment
schedule

(2) The Regional Council may by by-law provide for an alternative number of instalments and due dates for amounts payable by area municipalities to the Regional Corporation under subsection (1).

Idem

R.S.O. 1980,
c. 129

(3) Where a school board having jurisdiction within the Regional Area has established an agreement which applies to one or more area municipalities in accordance with subsection 215 (3) of the *Education Act*, the number of instalments and due dates specified in that agreement shall apply, with necessary modifications, to those amounts otherwise payable to the school board under subsection (1).

General
revenues

R.S.O. 1980,
cc. 209, 384

(4) An amount payable by an area municipality under subsection 80 (2) or 81 (1) or under subsection 7 (10) of the *Housing Development Act* or under subsection 46 (9) of the *Power Corporation Act* shall be credited by the Regional Corporation or school board to its general revenues.

Default

(5) If an area municipality fails to make any payment as provided under subsection (1) or as altered under subsection (2) or (3), the area municipality shall pay to the Regional Corporation or school board, as applicable, interest on the amount past due at the rate of 15 per cent per annum, or at such lower rate as the school board or Regional Corporation may by by-law determine from time to time.

Overpayment

(6) Where the total amount paid for the year under subsection (1), (2) or (3) exceeds the total amount payable for that purpose in the year, the area municipality shall notify the Regional Corporation or the school board, as the case may be, of the amount of the overpayment and the Regional Corporation or school board shall forthwith pay that amount to the area municipality.

82.—(1) If the Minister of Revenue considers that, within any class or classes of real property within the Regional Area, any parcel or parcels of real property are assessed inequitably with respect to the assessment of any other parcel or parcels of real property of that class, the Minister of Revenue may direct that such changes be made in the assessment to be contained in the assessment roll next to be returned for each area municipality as will, in the Minister's opinion, eliminate or reduce inequalities in the assessment of any class or classes of real property, and the Minister of Revenue may, for that purpose, make regulations,

Region-wide
assessment
update

- (a) prescribing the classes of real property into which the real property in the Regional Area shall be divided for the purpose of this subsection;
- (b) prescribing standards and procedures to be used for the purpose of equalizing and making equitable the assessments of all real property belonging to the same class throughout the Regional Area;
- (c) providing that any equalization of assessment pursuant to a regulation made under clause (b) shall not alter, as between classes of real property throughout the Regional Area, the relative level of assessment at market value previously existing among such classes, or providing that the equalization shall alter such levels of assessment at market value no more than is reasonably necessary to provide equitability of assessment within each class.

(2) If the assessment roll of an area municipality for taxation in any year is changed pursuant to a direction of the Minister of Revenue under subsection (1),

Application
of new
assessment
roll

- (a) the assessment roll to be returned for that area municipality for taxation in that year shall be the assessment roll as so changed and not the assessment roll that would otherwise have been returned; and
- (b) the assessment roll to be returned in each year following that year shall be the assessment roll returned under clause (a) as amended, added to, or otherwise altered under the *Assessment Act* up to the date when the assessment roll is returned in each such following year.

R.S.O. 1980,
c. 31

(3) Notwithstanding subsection (2), where the assessor is of the opinion that an assessment to be shown on the assessment

Exception

roll to be returned is inequitable with respect to the assessment of similar real property in the vicinity, the assessor may alter the value of the assessment to the extent necessary to make the assessment equitable with the assessment of such similar real property.

Status of
assessment
roll

(4) For the purpose of every Act, the assessment roll of an area municipality returned under subsection (2) shall be deemed to be the assessment roll of the area municipality returned under the *Assessment Act*.

Mandatory
return of
updated roll
every fourth
year

(5) In every fourth year following the most recent direction under subsection (1), the Minister of Revenue shall make a direction under subsection (1) for changes to be made to the assessment rolls of the area municipalities.

Resolution
required

(6) The Minister of Revenue shall not make a direction under subsection (1) unless the Regional Council by resolution has requested that a direction be made, but a resolution is not required where a direction of the Minister of Revenue is made as required under subsection (5).

Provisions of
R.S.O. 1980,
c. 31

(7) Except as provided in subsection (1), the *Assessment Act* and the alterations, corrections, additions and amendments authorized by that Act apply to an assessment roll returned under subsection (2).

Idem

(8) Subsections 63 (1) and (3) and sections 64 and 65 of the *Assessment Act* do not apply to an area municipality or to the assessment roll of any area municipality in respect of 1987 and subsequent years.

Powers on
appeal

(9) The Assessment Review Board, the Ontario Municipal Board or any court, in determining the value at which any real property shall be assessed in any complaint, appeal, proceeding or action, shall have reference to the value at which similar real property in the vicinity is assessed, and the amount of any assessment of real property shall not be altered unless the Assessment Review Board, Ontario Municipal Board or court is satisfied that the assessment is inequitable with respect to the assessment of similar real property in the vicinity, and in that event the assessment of the real property shall not be altered to any greater extent than is necessary to make the assessment equitable with the assessment of such similar real property.

Where
property
described in
class
prescribed
under
subs. (1)

(10) Notwithstanding that a complaint, appeal, proceeding or action concerns an assessment made for taxation in a year prior to the year for which classes of real property were prescribed for the Regional Area under subsection (1), for the

purpose of determining the value at which any real property shall be assessed in any complaint, appeal, proceeding or action, real property described in a class prescribed under subsection (1) for the Regional Area is not similar to real property described in another class prescribed under subsection (1) for the Regional Area, and the inclusion of real property within a class so prescribed does not indicate that the real property is similar to other real property in that class.

(11) No amendment shall be made to the assessment or a collector's roll under clause 33 (a) of the *Assessment Act* until the cumulative value of the increase since the date of the most recent change to the assessment roll under a direction of the Minister of Revenue under subsection (1) is at least in the sum of \$5,000 at market value or, if the assessment in the Regional Area is at less than market value, at an equivalent rate.

No amendment to collector's roll
R.S.O. 1980, c. 31

(12) For purposes of subsection 24 (16a) of the *Assessment Act*, changes made in the assessment roll of an area municipality under a direction of the Minister of Revenue under subsection (1) shall be deemed to be an update of the assessment of all property within the area municipality under subsection 63 (3) of the *Assessment Act*.

Table of rates for pipe lines

(13) Nothing in section 79, 79a or 79b in any way deprives any person of any right of appeal provided for in the *Assessment Act* or affects the operation of subsection 36 (6) of that Act.

Rights of appeal preserved

(14) A regulation made under subsection (1) may be made retroactive to the 1st day of December of the year preceding the year in which it was made.

Regulations may be retroactive

83.—(1) Where changes are made in the assessment rolls of area municipalities under a direction of the Minister of Revenue under subsection 82 (1) and the changes directly affect the relative cost sharing of conservation authority responsibilities for any municipality beyond the Regional Area or cause within the Regional Area substantial tax shifts between municipalities, property classes or individual properties, the Lieutenant Governor in Council, may in order to minimize such effects, make regulations prescribing an alternative basis of apportionment to that specified under the *Conservation Authorities Act*.

Conservation Authority apportionments

R.S.O. 1980, c. 85

(2) A regulation made under subsection (1) may be made retroactive to a date not earlier than the 1st day of January of the year in which it was made.

Regulation may be retroactive

Transition

3. Nothing in this Act affects the validity of an interim levy made by the Regional Council or by the council of an area municipality under section 81 of the *Regional Municipality of Haldimand-Norfolk Act* as it existed before the coming into force of this Act and subsections 79 (8), (9) and (10) and subsection 79c (2) of that Act, as enacted by this Act, apply with necessary modifications to the interim levy made by the Regional Council in 1987 and subsections 79d (4), (5) and (6) of that Act, as enacted by this Act, apply with necessary modifications to an interim levy made by an area municipality in 1987.

Idem

R.S.O. 1980,
cc. 302, 129

4. Notwithstanding subsection 164 (2) of the *Municipal Act* or subsection 216 (2) of the *Education Act*, where the amount levied by an area municipality for regional purposes or school purposes in 1986 differs from the sum the area municipality ought to have levied for regional purposes or school purposes, the area municipality shall debit or credit such deficit or surplus, as applicable, to the general funds of the municipality and not revise the rates to be levied for such body in 1987.

Commence-
ment

5. This Act shall be deemed to have come into force on the 1st day of January, 1987.

Short title

6. The short title of this Act is the *Regional Municipality of Haldimand-Norfolk Amendment Act, 1987*.