

1987

# c 17 Municipal Statute Law Amendment Act, 1987 (No. 2)

Ontario

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## CHAPTER 17

**An Act to amend the  
Municipal Act and the Education 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 365 of the *Municipal Act*, being chapter 302 of the Revised Statutes of Ontario, 1980, as amended by the Statutes of Ontario, 1984, chapter 45, section 18, is further amended by adding thereto the following subsection:**

(20) This section and sections 366 and 368 do not apply in a county where an assessment update has been carried out under subsection 368b (2). Where  
assessment  
update  
carried out

**2. The said Act is amended by adding thereto the following sections:**

**368a.** In sections 368b to 368l, 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;

“lower tier municipality” means a town, village or township in a county, but excludes a separated town or separated township;

R.S.O. 1980,  
c. 129

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

“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”;

“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.

Interpretation

**368b.**—(1) For the purposes of this section and sections 368c, 368d, 368f and 368g, “county” includes any cities, separated towns and separated townships situate in the county.

County-wide  
assessment  
update

(2) If the Minister of Revenue considers that, within any class or classes of real property within a county, 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 local 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,

- (a) prescribing the classes of real property into which all the real property in the county 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 county;

- (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 county, 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.

(3) The Minister of Revenue shall not make a direction under subsection (2) unless, Resolution required

- (a) the council of the county; and
- (b) the councils of a majority of the local municipalities in the county,

have requested by resolution 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 (7).

(4) If the assessment roll of a local municipality for taxation in any year is changed pursuant to a direction of the Minister of Revenue under subsection (2), Application of new assessment roll

- (a) the assessment roll to be returned for that local 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.

(5) Notwithstanding subsection (4), where the assessor is of the opinion that an assessment to be shown on the assessment 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. Exception

(6) For the purpose of every Act, the assessment roll of a local municipality returned under subsection (4) shall be Status of assessment roll

R.S.O. 1980, c. 31

deemed to be the assessment roll of the local municipality returned under the *Assessment Act*.

Mandatory  
return of  
updated roll  
every fourth  
year

(7) In every fourth year following the most recent direction under subsection (2), the Minister of Revenue shall make a direction under subsection (2) for changes to be made to the assessment roll of each local municipality.

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

(8) Except as provided in subsections (2) and (7), the *Assessment Act* and the alterations, corrections, additions and amendments authorized by that Act apply to an assessment roll returned under subsection (4).

Idem

(9) Where a direction has been made under subsection (2) in respect of the assessment roll of a local municipality for purposes of taxation in any year, subsections 63 (1) and (3) and sections 64 and 65 of the *Assessment Act* do not apply to that municipality or to the assessment roll of that local municipality in respect of that year and all subsequent years.

Powers on  
appeal

(10) 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. (2)

(11) 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 county under subsection (2), 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 (2) for the county is not similar to real property described in another class prescribed under subsection (2) for the county, 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.

No  
amendment  
to collector's  
roll

(12) 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 (2) is at least in the sum of \$5,000 at market value or, if the assessment in the county is at less than market value, at an equivalent rate.

(13) For purposes of subsection 24 (16a) of the *Assessment Act*, changes made in the assessment roll of a local municipality under a direction of the Minister of Revenue under subsection (2) shall be deemed to be an assessment update of all property within that local municipality under subsection 63 (3) of the *Assessment Act*.

Table of rates for pipe lines  
R.S.O. 1980, c. 31

(14) Nothing in section 368d, 368e or 368f 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

(15) A regulation made under subsection (2) 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

**368c.**—(1) Sections 368d to 368l apply only if a different assessment of lands in each local municipality in the county has been instituted pursuant to a direction of the Minister of Revenue under subsection 368b (2).

Different assessment generally throughout the county

(2) Notwithstanding subsection 164 (2) of this Act or subsection 216 (2) of the *Education Act*, where the amount levied by a local municipality for county purposes or school purposes in the year prior to the year for which a change in assessment is made pursuant to a direction of the Minister of Revenue under subsection 368b (2), differs from the sum the local municipality ought to have levied for county purposes or school purposes, the local 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 the next succeeding year.

Adjustment of levies  
R.S.O. 1980, c. 129

**368d.**—(1) In each year, each public school board and separate school board having jurisdiction in part or all of the county shall determine the rates to be levied by the applicable local municipalities in the county 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 each such local municipality in the county.

Determination of school rates

(2) The determinations required by subsection (1) shall be made in accordance with subsection 222 (1) of the *Education Act*.

Idem

Direction to  
local municipi-  
pality

(3) On or before the 1st day of March in each year, the school boards mentioned in subsection (1) shall direct the council of each applicable local municipality in the county to levy the rates determined by the board under subsection (1) and shall advise the local municipality of the amounts of money to be raised by levying those rates in the local municipality.

Local municipi-  
pality to levy  
and collect

(4) In each year, the council of a local municipality shall levy rates in accordance with the directions under subsection (3) upon all property in the local municipality rateable for public school board or separate school board purposes, as may be appropriate.

Full value to  
be used

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

- (a) the weighted assessment for each local municipality for purposes of apportioning among the applicable local municipalities within the county the sums required for school purposes by each public school board and separate school board;
- (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

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

(6) 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 section 368a of this Act and not as defined in section 220 of that Act.

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

(7) 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

(8) 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 all or part of the county.

Definitions

**368e.**—(1) In this section,

“general county levy” means the amount required to be raised in any year for general county purposes including the sums required for any board, commission or other body, but excluding those amounts required for school purposes;

“special county levy” means an amount required to be raised by two or more lower tier municipalities in any year for county road or county library purposes where such amount was not included in the determination of the general county levy.

(2) For purposes of raising the general county levy, the council of the county shall, in each year, on or before the 31st day of March, by by-law direct the council of each lower tier municipality in the county to levy a separate rate, as specified in the by-law, on the residential and farm assessment in the lower tier municipality rateable for county purposes and on the commercial assessment in the lower tier municipality rateable for county purposes.

General county rating by-law

(3) For purposes of raising a special county levy, the council of the county shall, in each year, on or before the 31st day of March, by by-law direct the council of each applicable lower tier municipality, to levy a separate rate, as specified in the by-law, on the residential and farm assessment in the lower tier municipality rateable for county purposes and on the commercial assessment in the lower tier municipality rateable for county purposes.

Special county rating by-law

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

Determination of commercial rates

(a) by the weighted assessment for all lower tier municipalities in the county, in the case of the general county levy; and

(b) by the weighted assessment of those lower tier municipalities that is rateable for the purpose of raising the special county levy, in the case of a special county levy.

(5) The rate that the council of the county shall direct to be levied on the residential and farm assessment under subsections (2) and (3) shall be 85 per cent of the rate to be levied on commercial assessment in accordance with subsection (4).

Determination of residential rate

(6) In each year, the council of each lower tier municipality in the county shall levy, in accordance with the rating by-laws

Lower tier municipality to adopt rates



passed by the county for that year, the rates specified in the by-law.

Tax exempt  
real property

(7) The assessment for real property that is exempt from taxation for county purposes by virtue of any Act or by virtue of a by-law passed by the council of a lower tier municipality under any Act shall not be included when determining weighted assessment for the purposes of subsection (4).

Full value to  
be used

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

(a) rates under subsections (4) and (5); and

(b) the assessment on which a levy shall be made under subsection (6),

R.S.O. 1980,  
c. 31

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

Instalment  
payments

(9) A by-law passed under subsection (2) or (3) shall specify the amount to be raised in a lower tier municipality as a result of a levy being made in that lower tier municipality in accordance with the by-law and the by-law shall provide that the amount to be raised by each lower tier municipality shall be paid to the county in the following instalments:

1. 25 per cent of the amount required for county purposes in the prior year, on or before the 31st day of March,
2. 50 per cent of the amount required for county purposes in the current year, less the amount of the instalment paid under paragraph 1, on or before the 30th day of June,
3. 25 per cent of such current amount, on or before the 30th day of September,
4. the balance of the entitlement for the year, on or before the 15th day of December,

and the by-law may provide that the county shall pay interest at a rate to be determined by the council of the county on any payment required, or portion thereof, made in advance by any lower tier municipality.

Idem

(10) Notwithstanding subsection (9), the council of a county may, by agreement with a majority of the lower tier municipalities in the counties representing at least two-thirds

of the weighted assessment of all the lower tier municipalities in the county, provide by by-law for any number of instalments and due dates thereof other than those provided in subsection (9) and those alternative instalments and due dates shall be applicable to all the lower tier municipalities in the county.

(11) The amount specified to be raised in a lower tier municipality pursuant to a rating by-law under subsection (2) or (3) shall be deemed to be taxes and is a debt of the lower tier municipality to the county and the treasurer of the lower tier municipality shall pay the amount owing by the lower tier municipality to the treasurer of the county on or before the dates and in the portions specified in the rating by-law. Payment

(12) If a lower tier municipality fails to make any payment, or portion thereof, as provided in a rating by-law passed under subsection (2) or (3), the lower tier municipality shall pay to the county interest on the amount in default at the rate of 15 per cent per annum, or such lower rate as the council of the county may by-law determine, from the date payment is due until it is made. Default

(13) The Minister by order may extend the time for passing a rating by-law in any year and such an order may be made notwithstanding that the time limits set out in subsection (2) or (3) have expired. Extension of time

(14) Notwithstanding subsections (4) and (5), 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 subsections (2) and (3). Alternative basis of apportionment  
R.S.O. 1980,  
c. 359

(15) A basis of apportionment prescribed by the Lieutenant Governor in Council under subsection (14) 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 county under subsection 9a (1) if the county had not been subject to an assessment update under subsection 368b (2). Deeming provision

**368f.**—(1) In this section,

Definitions

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

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

Local municipality levies

(2) The council of each local municipality in a county shall, in each year in accordance with subsections (3) and (4), 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 local municipality levy and the special local municipality levy.

Determination of commercial mill 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 levy by 1,000 and dividing the product,

(a) by the weighted assessment for the local municipality, in the case of a local municipality levy; and

(b) by the weighted assessment that is rateable for the purpose of raising the special local municipality levy, in the case of a special local municipality levy.

Determination of residential mill rates

(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).

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

(5) Section 158 of this Act and section 7 of the *Ontario Unconditional Grants Act* do not apply to a local municipality to which this section applies.

Local municipality levy

(6) A reference in any other section of this Act or in any other Act to a levy by a local municipality under section 158 of this Act or section 7 of the *Ontario Unconditional Grants Act* shall, with respect to a local municipality to which this section applies, be deemed to be a reference to a levy under this section or under section 368e, as the case may be.

Tax exempt real property

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

Interim financing, local municipalities

**368g.**—(1) The council of a local municipality in a county may for any year, before the adoption of the estimates for the year, levy such rates as it may determine on the rateable com-

mercial assessment and on the rateable residential and farm assessment in the local municipality.

(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

(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. Determination of rate

(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. Assessment roll

(5) The amount of any levy made on an assessment under subsection (1) shall be deducted from the total amount levied on the assessment for that year under sections 368d, 368f and, if applicable, 368e. Interim levy deducted from 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 368d, 368e and 368f, the treasurer of the local 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 368d, 368e and 368f. Interim levy in excess of final levy

(7) The provisions of this Act with respect to the levy of the yearly rates and the collection of taxes apply with necessary modifications to the levy of rates and collection of taxes under this section. Application provisions re: levy and collection of taxes

**368h.** Where a direction has been made under subsection 368b (2) that a new assessment roll be returned for taxation in the current year, the Minister may by order prescribe the maximum rates that may be levied in the current year by the council of each local municipality under subsection 368g (1). Power of Minister

**368i.**—(1) In this section, Definitions

“payment in lieu of taxes” means an amount that a local 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 this Act,
- R.S.O. 1980,  
c. 311 (d) subsection 4 (1), (2) or (3) of the *Municipal Tax  
Assistance Act*,
- R.S.O. 1980,  
c. 361 (e) section 42 of the *Ontario Water Resources Act*,
- R.S.O. 1980,  
c. 384 (f) subsection 46 (2), (3), (4) or (5) of the *Power  
Corporation Act*, but not including that portion pay-  
able to a school board in accordance with sub-  
section 46 (9) of that Act,
- R.S.O. 1980,  
c. 510 (g) section 10 or 11 of the *Trees Act*,
- 1980-81-82-  
83,  
c. 37 (Can.) (h) the *Municipal Grants Act, 1980* (Canada), or
- (i) 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;

“taxes for county purposes” means the amount to be raised by  
a lower tier municipality for county purposes as specified in  
rating by-laws passed under subsections 368e (2) and (3),  
excluding any adjustments under section 32 or 33 of the  
*Assessment Act*;

R.S.O. 1980,  
c. 31

“taxes for local purposes” means the taxes levied by a lower  
tier municipality for local purposes under subsection  
368f (2), excluding any adjustments under section 32 or 33  
of the *Assessment Act*;

“total taxes for all purposes” means the sum of the amounts  
levied by a lower tier municipality under sections 368d,  
368e and 368f, excluding any adjustments under section 32  
or 33 of the *Assessment Act*.

Lower tier  
municipality  
to share  
payment in  
lieu of taxes

(2) Where a lower tier municipality in a county is eligible to  
receive a payment in lieu of taxes for any year, it shall pay to  
the treasurer of the county a portion equal to the amount  
obtained by multiplying the amount that the lower tier munici-  
pality is eligible to receive by the quotient, correct to five

decimal places, obtained by dividing the taxes for county purposes for the year by the total of,

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

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

Sharing of certain payments

- (a) subsection 26 (3), (4) or (5) of the *Assessment Act*; R.S.O. 1980, c. 31
- (b) section 42 of the *Ontario Water Resources Act*; R.S.O. 1980, c. 361
- (c) subsection 46 (2), (3), (4) or (5) of the *Power Corporation Act*, but not including the portion payable to a school board in accordance with subsection 46 (9) of that Act; R.S.O. 1980, c. 384
- (d) section 10 or 11 of the *Trees Act*; or R.S.O. 1980, c. 510
- (e) the *Municipal Grants Act, 1980* (Canada), 1980-81-82-83, c. 37 (Can.)

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 lower tier municipality is eligible to receive by the quotient, correct to five decimal places, obtained by dividing the taxes for county purposes for the year by the total taxes for all purposes for the year.

(4) The treasurer of each lower tier municipality shall, on or before the 1st day of March in each year, send a statement to the treasurer of the county and each school board showing an estimate of the amount that the lower tier municipality will be required to pay to the county 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*.

Treasurer to provide estimate of share

R.S.O. 1980, c. 209

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

Allocation of payments in lieu of taxes

- (a) subsections 26 (7) and (9) of the *Assessment Act*;
- (b) subsection 7 (10) of the *Housing Development Act*;

(c) subsections 160 (12) and (16) and subsection 160a (4) of this Act; and

R.S.O. 1980, c. 384

(d) subsection 46 (7) of the *Power Corporation Act*,

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

Payment of portion of telephone and telegraph tax

**368j.**—(1) Each lower tier municipality in a county shall pay a portion of the tax levied by it under subsections 161 (12) and (13) to the county 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.

Idem

(2) Each city, separated town and separated township shall pay a portion of the tax levied by it under subsections 161 (12) and (13) to the appropriate public school boards in the proportion that the taxes levied by it on commercial assessment in the year for each public school board bears to the total taxes levied by it in the year on commercial assessment for all purposes, other than separate school board purposes.

Exclusion of taxes added to collector's roll

R.S.O. 1980, c. 31

(3) In determining the taxes levied on commercial assessment for the purposes of subsection (1) or (2), there shall be excluded any adjustments under section 32 or 33 of the *Assessment Act*.

Statement by treasurer

(4) The treasurer of each local municipality shall, on or before the 1st day of March in each year, send a statement to the treasurer of the county and the appropriate public school boards showing an estimate of the amount which the local municipality will be required to pay to that body for the year under subsection (1) or (2).

Non-application

(5) Subsections 161 (18) to (24) do not apply to a local municipality to which this section applies.

Payment of payments in lieu and telephone and telegraph levies

**368k.**—(1) An amount payable by a local municipality to,

- (a) the county under subsection 368i (2) or 368j (1);
- (b) a public school board under subsection 368j (1) or (2); 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 local municipality to the county or school board, as the case may be, and, subject to subsections (2) and (3), instalments are payable in each year 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.

(2) The council of the county may, by agreement each year with a majority of the lower tier municipalities within the county that represent at least two-thirds of the total weighted assessment for all of the lower tier municipalities within the county, provide by by-law for an alternative number of instalments and due dates thereof other than those provided in subsection (1) which shall be applicable to all the lower tier municipalities in the county.

Alternative  
payment  
schedule

(3) Where a school board has jurisdiction within a county in which an assessment update has occurred under subsection 368b (2) and an agreement exists for one or more 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).

Idem

R.S.O. 1980,  
c. 129

(4) An amount payable by a local municipality under subsection 368i (2), subsection 368j (1) or (2), 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 county or school board to its general revenues.

General  
revenues

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

(5) If a local municipality fails to make any payment as provided under subsection (1) or as altered under subsection (2) or (3), the local municipality shall pay to the county 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

Default



school board or county 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 local municipality shall notify the county or the school board, as the case may be, of the amount of the overpayment and the county or school board shall forthwith pay that amount to the local municipality.

**Treasurer's statement** (7) On or before the 31st day of December in each year, the treasurer of each local municipality shall deliver to the bodies entitled to a payment under subsection (1), (2) or (3) a statement sufficient to enable the body to determine the correctness of the amount payable in the year.

**Transition** (8) Notwithstanding subsection (1), in the first year where an assessment update under subsection 368b (2) is instituted as a result of a request under subsection 368b (3), the instalments payable under paragraphs 1, 2 and 3 of subsection (1) shall each be equal to 25 per cent of the amounts estimated under subsections 368i (4) and 368j (4).

**Conservation authority apportionments** **368i.**—(1) Where changes are made in the assessment rolls of local municipalities under a direction of the Minister of Revenue under subsection 368b (2) and the changes directly affect the relative cost sharing of conservation authority responsibilities for any municipality beyond the county or cause within the county 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*.

R.S.O. 1980, c. 85

**Regulation may be retroactive** (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 is made.

**3.**—(1) Subsection 130 (10) of the *Education Act*, being chapter 129 of the Revised Statutes of Ontario, 1980, as enacted by the Statutes of Ontario, 1986, chapter 19, section 2, is repealed and the following substituted therefor:

**Non-application** (10) This section does not apply to The Haldimand-Norfolk Roman Catholic Separate School Board, The Sudbury District Roman Catholic Separate School Board or to a separate school board having jurisdiction wholly or partly in a county where an assessment update has been carried out under subsection 368b (2) of the *Municipal Act*.

R.S.O. 1980, c. 302

**(2) Subsection 214 (6) of the said Act, as enacted by the Statutes of Ontario, 1986, chapter 19, section 2, is repealed and the following substituted therefor:**

(6) Subsections (3) and (5) do not apply to an area municipality in The Regional Municipality of Haldimand-Norfolk, The Regional Municipality of Sudbury or to a local municipality in a county where an assessment update has been carried out under subsection 368b (2) of the *Municipal Act*.

Non-application

R.S.O. 1980,  
c. 302

**(3) The said Act is amended by adding thereto the following section:**

**214b.**—(1) The Lieutenant Governor in Council may make regulations providing for the apportionment of the sums required by a separate school board to which this section applies among the local municipalities or parts thereof that are situate wholly or partly within its area of jurisdiction.

Regulations for separate school board apportionment

(2) This section applies to those separate school boards having jurisdiction wholly or partly within and partly outside,

Application of section

(a) a county where an assessment update has been carried out under subsection 368b (2) of the *Municipal Act*; and

R.S.O. 1980,  
c. 302

(b) The Regional Municipality of Haldimand-Norfolk.

(3) In any year in which a regulation made under subsection (1) is in force, the sums mentioned in that subsection shall be apportioned among the local municipalities or parts thereof in accordance with the regulation.

Application of regulation

(4) Where, in making the apportionment in accordance with a regulation made under this section, estimated data are used, an overpayment or underpayment by a local municipality or part thereof determined on the basis of actual data, shall be adjusted in the levy for the following year but this subsection does not apply to a local municipality situate in a county where an assessment update has been carried out under subsection 368b (2) of the *Municipal Act* or to an area municipality in The Regional Municipality of Haldimand-Norfolk.

Where estimated data used

**(4) Subsection 222 (4) of the said Act, as enacted by the Statutes of Ontario, 1986, chapter 19, section 2, is repealed and the following substituted therefor:**

(4) Subsection (2) does not apply to an area municipality in The Regional Municipality of Haldimand-Norfolk, The

Non-application

Regional Municipality of Sudbury or a local municipality in a county where an assessment update has been carried out under subsection 368b (2) of the *Municipal Act*.

R.S.O. 1980,  
c. 302

**(5) Section 225 of the said Act, as re-enacted by the Statutes of Ontario, 1986, chapter 19, section 2, is repealed and the following substituted therefor:**

Conflict

**225.** In the event of a conflict between any provision in sections 220 to 224 and any provision in any other Act, other than the *Regional Municipality of Haldimand-Norfolk Act*, the *Regional Municipality of Sudbury Act* and section 368d of the *Municipal Act*, the provisions in sections 220 to 224 prevail.

R.S.O. 1980,  
cc. 435, 441,  
302

Transition

**4.** Nothing in this Act affects the validity of an interim levy made in the year 1987 under section 159 of the *Municipal Act* prior to the coming into force of this Act by a local municipality in a county where an assessment update has been carried out under subsection 368b (2) in the year 1987 and subsections 368g (4), (5) and (6) of that Act, as enacted by this Act, apply with necessary modifications to any such interim levy.

R.S.O. 1980,  
c. 302

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 *Municipal Statute Law Amendment Act, 1987*.