

1989

## c 42 Assessment Amendment Act, 1989

Ontario

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## CHAPTER 42

### An Act to amend the Assessment Act

*Assented to July 13th, 1989*

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

**1. Clause 7 (1) (a) of the *Assessment Act*, being chapter 31 of the Revised Statutes of Ontario, 1980, as re-enacted by the Statutes of Ontario, 1986, chapter 69, section 3, is repealed and the following substituted therefor:**

- (a) The business of a distiller for a sum equal to,
  - (i) for the 1989 taxation year, 100 per cent of the assessed value of the land so occupied or used, exclusive of the portion of the land occupied or used for the distilling of alcohol solely for industrial purposes, and for a sum equal to 75 per cent of the assessed value as to such last-mentioned portion, and
  - (ii) for the 1990 and subsequent taxation years, 75 per cent of the assessed value of the land so occupied or used.

**2. In each of the years 1989, 1990 and 1991, the Minister of Municipal Affairs may make grants, upon such terms and conditions as the Minister considers necessary, to any municipality to compensate the municipality for a loss of tax revenue resulting from the reduction in the rate of business assessment provided by clause 7 (1) (a) of the *Assessment Act*, as re-enacted by section 1 of this Act.**

Grants by  
Minister of  
Municipal  
Affairs

**3. In addition to any grants that may have been paid pursuant to section 2, in each of the years 1992, 1993 and 1994, the Minister of Municipal Affairs may, where the Minister considers that the loss of revenue has been sufficiently significant, make further grants, upon such terms and conditions as the Minister considers necessary, to any municipality to further compensate the municipality for a loss in revenue resulting from the reduction in the rate of business assessment provided**

Additional  
grants

by clause 7 (1) (a) of the *Assessment Act*, as re-enacted by section 1 of this Act.

**4.—(1)** Subsection 57 (1) of the said Act is amended by inserting after “municipality” in the second line “or school board”.

(2) Section 57 of the said Act is amended by adding thereto the following subsections:

Exception

(3) Despite subsection (1), upon the request of a person assessed under this Act, an assessor may provide sufficient information on similar real property in the vicinity, other than actual income and expense information on individual properties, to enable the person to determine the fairness of that person's assessment.

Idem

(4) Despite subsection (1), the assessment commissioner shall make available to all municipalities and school boards within the assessment region for which the assessment commissioner is appointed, information sufficient to enable them to meet their planning requirements other than actual income and expense information on individual properties.

Commence-  
ment

**5.** This Act shall be deemed to have come into force on the 1st day of December, 1988.

Short title

**6.** The short title of this Act is the *Assessment Amendment Act, 1989*.