

1980

## c 399 Provincial Land Tax Act

Ontario

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## CHAPTER 399

## Provincial Land Tax Act

## 1. In this Act,

Interpre-  
tation

- (a) "collector" means the Land Tax Collector appointed under this Act;
- (b) "Deputy Minister" means the Deputy Minister of Revenue;
- (c) "land" includes,
- (i) land covered with water,
  - (ii) all trees and underwood growing upon land,
  - (iii) all mines, minerals, gas, oil, salt quarries, and fossils, in and under land,
  - (iv) all buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under or affixed to land,
  - (v) all structures and fixtures erected or placed upon, in, over, under or affixed to a highway, lane or other public communication or water, but not the rolling stock of a transportation system,
  - (vi) the interest in land of a tenant or occupant,
  - (vii) the interest of the holder of any licence, concession or contract under which there has been acquired from the Crown any right to be exercised in respect of, or over, or upon land;
- (d) "Minister" means the Minister of Revenue;
- (e) "Ministry" means the Ministry of Revenue;

- (f) "municipality" includes a district, metropolitan or regional municipality;
- (g) "officer" means a person who has powers or duties with respect to the administration of this Act;
- (h) "owner" includes a tenant or occupant and any person owning or enjoying an interest in land and the holder of any licence, concession or contract under which there had been acquired from the Crown any right to be exercised in respect of, or over, or upon land;
- (i) "person" includes a partnership, a body corporate or politic, a bridge authority, an agent or trustee, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law;
- (j) "pipe line" means every pipe forming part of any system for the purpose of the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or any mixture or combination of the foregoing and includes,
- (i) all valves, regulators, couplings, cathodic protection apparatus, protective coatings, casings, curbboxes, meters, and all incidental fastenings, attachments, appliances, apparatus and appurtenances,
  - (ii) all haulage, labour, engineering and overheads in respect of any such pipe line,
  - (iii) any section, part or branch of any such pipe line,
  - (iv) any easement or right of way used by a pipe line company, and
  - (v) any franchise or franchise right,
- and such other pipe lines as are prescribed, but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal;

- (k) "pipe line company" means a person, firm, partnership, association or corporation owning, controlling or operating a pipe line, all or any part of which is situate in Ontario;
- (l) "prescribed" means prescribed in the regulations made under this Act;
- (m) "register" means the Provincial Land Tax Register;
- (n) "telegraph company" means a person, firm, partnership, association or corporation owning, controlling or operating a telegraph system or line, all or any part of which is situate in Ontario;
- (o) "telephone company" means a person, firm, partnership, association or corporation owning, controlling or operating a telephone system or line, all or any part of which is situate in Ontario. R.S.O. 1970, c. 370, s. 1; 1972, c. 1, s. 91; 1973, c. 135, s. 1.

#### ADMINISTRATION

2. There shall be an officer known as the Land Tax Collector and such other officers as are considered necessary for the administration of this Act. R.S.O. 1970, c. 370, s. 2. Land Tax Collector

#### LIABILITY TO TAX, EXEMPTIONS

3.—(1) All land situate in territory without municipal organization is liable to assessment and taxation under this Act, subject to the following exemptions from taxation: Land assessable and taxable, exemptions

1. Land belonging to Canada or any province of Canada. Lands of Canada, etc.
2. Land held in trust for a band or body of Indians. Indian lands
3. Every place of worship and land used in connection therewith, every churchyard, and every cemetery or burying ground that is enclosed and actually and *bona fide* required, used and occupied for the interment of the dead, but not land rented or leased to a church or religious organization by a person other than another church or religious organization. Churches, etc.
4. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purpose of a university, high school, public or separate school or other educational institution Public educational institutions

supported in whole or in part by Provincial moneys, whether vested in a trustee or otherwise, only so long as such buildings and grounds are actually used and occupied by such institution.

Philan-  
thropic or  
religious  
seminaries

5. The buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for philanthropic or religious purposes, the whole profits from which are devoted or applied to such purposes, only so long as such buildings and grounds are actually used and occupied by such seminary.

Educational  
seminaries

6. The buildings and grounds not exceeding in the whole fifty acres of and attached to or otherwise *bona fide* used in connection with and for the purposes of a seminary of learning maintained for educational purposes, the whole profits from which are devoted or applied to such purposes, only so long as such buildings and grounds are actually used and occupied by such seminary, but such exemption does not extend to include any part of the land of such a seminary that is used for farming or agricultural pursuits and is worked on shares with any other person, or if the annual or other crops, or any part thereof, from such land are sold.

Boy Scouts  
and  
Girl Guides

7. Land owned, occupied and used exclusively by The Boy Scouts Association or The Canadian Girl Guides Association or by any provincial or local association or other local group in Ontario that is a member of either of such associations or is otherwise chartered or officially recognized by either of them.

Charitable  
institutions

8. Land owned, occupied and used exclusively by an incorporated charitable institution organized for the relief of the poor, The Canadian Red Cross Society, St. John Ambulance Association, or any similar incorporated institution conducted on philanthropic principles and not for the purpose of profit or gain, that is supported, in part at least, by public moneys.

Agricultural  
societies  
R.S.O. 1980,  
c. 14

9. Land owned by an agricultural society under the *Agricultural Societies Act*;

Machinery

10. All machinery and equipment used for manufacturing or farming purposes, including the foundations on which they rest, but not including machinery and equipment to the extent that it is used, intended or

required for lighting, heating or other building purposes, or machinery owned, operated or used by a transportation system or by a person having the right, authority or permission to construct, maintain or operate within Ontario in, under, above, on or through any highway, lane or other public communication, public place or public water, any structure or other thing, for the purposes of a bridge or transportation system, or for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of transportation, transmission or conveyance for the supply of water, light, heat, power or other service.

11. Subject to subsection (2), land that is liable for the acreage tax under the *Mining Act*. Mining lands  
R.S.O. 1980,  
c. 268
12. All buildings, improvements, substructures, superstructures, machinery and fixtures erected, made or installed in or on any land for mining purposes. Mining  
buildings,  
etc.
13. The right of a licensee under the *Crown Timber Act* to cut timber under his licence. Timber  
licensees  
R.S.O. 1980,  
c. 109
14. The telephone and telegraph plant, poles and wires of a railway company that are used exclusively in the running of trains or for any other purpose of a railway, but not for commercial purposes, and the structures, substructures, superstructures, rails, ties and other property on railway lands that are used exclusively for railway purposes or incidental thereto, except stations, freight sheds, offices, warehouses, elevators, hotels, roundhouses and machine, repair or other shops. Railways
15. Land of a designated class that is declared by the Lieutenant Governor in Council to be exempt wholly or partially from taxation under this Act. Further  
exemptions
16. The buildings and grounds of an athletics field, an outdoor swimming pool, an outdoor skating rink or a community hall owned by a board as defined in the *Education Act* and having jurisdiction only in territory without municipal organization and in respect of which a grant has been made under the *Community Recreation Centres Act*. Community  
centres  
R.S.O. 1980,  
cc. 129, 80
17. Land belonging to any municipality or vested in or controlled by any public commission or local Municipal  
property, etc.

R.S.O. 1980,  
c. 303

board as defined by the *Municipal Affairs Act*, wherever situate and whether occupied for the purposes thereof or unoccupied but not when occupied by a tenant or lessee who is liable to taxation under this Act.

Public  
hospitals

R.S.O. 1980,  
c. 410

18. Buildings and grounds of and attached to or otherwise *bona fide* used in connection with and for the purposes of a public hospital receiving aid under the *Public Hospitals Act*, and all land owned and used by such a public hospital for farming purposes, but no land is exempt from assessment and taxation by virtue of this paragraph when occupied by any tenant or lessee who is liable to taxation under this Act. R.S.O. 1970, c. 370, s. 3 (1); 1973, c. 135, s. 2 (2).

Exception

(2) Paragraph 11 of subsection (1) does not apply where the land or any part of it,

- (a) is used for a purpose other than mining, or, if used for mining purposes, is also used for any other purpose; or
- (b) is land upon which there is timber, other than Crown timber, and the average value of such timber is more than \$2 an acre. R.S.O. 1970, c. 370, s. 3 (2).

#### ASSESSMENT

Valuation  
of land

4.—(1) The assessed value to be placed upon land for the purposes of this Act is the price that it might be expected to bring if offered for sale in the open market by a person who is solvent.

Easements

(2) Subject to section 10, where an easement is appurtenant to land situate in territory without municipal organization, the easement shall be assessed in connection with and as part of the land at the added value it gives to the land as the dominant tenement, and the assessment of the land that, as the servient tenement, is subject to the easement shall be reduced accordingly.

Restrictive  
covenant

(3) A restrictive covenant running with land shall be deemed to be an easement within the meaning of subsection (2).

(4) Where land is laid out and used as a lane and is subject to a right of way, its value shall be apportioned among the various parcels to which the right of way is appurtenant and shall be included in the assessment of such parcels. R.S.O. 1970, c. 370, s. 4. <sup>Lane used as right of way</sup>

**5.**—(1) Every assessment made under the predecessor of this Act or under this Act continues in effect until varied by re-assessment or appeal as hereinafter provided. <sup>Existing assessments</sup>

(2) The collector may at any time assess or amend the assessment of any land liable to assessment and taxation under this Act and shall forthwith notify the owner of the land of the assessment or the amendment. R.S.O. 1970, c. 370, s. 5. <sup>Amendment of assessment</sup>

**6.** The collector shall keep a Provincial Land Tax Register in which shall be entered the name and address of every owner of land to which this Act applies, the amount of the assessment of the land and such other particulars as the collector deems requisite. R.S.O. 1970, c. 370, s. 6. <sup>Provincial Land Tax Register</sup>

**7.** The collector or any other officer may, in the performance of his duties under this Act, search and inspect books, plans and documents in land registry offices, and no charge shall be made by and no fee is payable to a land registrar for any such search or inspection. R.S.O. 1970, c. 370, s. 7. <sup>Right to search land registry offices</sup>

**8.**—(1) The collector, any other officer and the judge of the county or district court may, in the performance of their duties under this Act, enter into or upon land situate in territory without municipal organization and shall at all reasonable times and upon reasonable request be given free access for the purposes of this Act to all such land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to such land. <sup>Right of access</sup>

(2) Every adult person present on land when any person referred to in subsection (1) visits the land in the performance of his duties shall upon request give to such person all the information in his knowledge that will assist such person in the performance of his duties under this Act. R.S.O. 1970, c. 370, s. 8. <sup>Information</sup>



Statement of owner hereafter acquiring land

9.—(1) Every person who becomes the owner of land situate in territory without municipal organization shall, within thirty days of becoming the owner of such land, notify the collector in writing giving his name and address, the name and address of the previous owner, a description of the land acquired, the purchase price paid where the land was purchased, or the rent paid where the land is rented, or the fee paid where the land is held under a licence.

Notice of improvements

(2) Upon the erection or the placing upon, in, over, under or the affixing to land situate in territory without municipal organization of any building, structure, machinery, fixture or other improvement, the owner shall forthwith notify the collector in writing thereof.

Return

(3) The collector may at any time mail a form of return in the prescribed form to any owner of land to which this Act applies, and such owner shall complete and return it within thirty days from the date of mailing by the collector. R.S.O. 1970, c. 370, s. 9.

PIPE LINES

Assessment and taxation of pipe lines

10.—(1) For the purpose of the tax under this Act, a pipe line or any part thereof situate in territory without municipal organization shall be deemed to be land to which this Act applies.

Rates

(2) Notwithstanding any other provision of this Act but subject to subsection (3), a pipe line shall be assessed for taxation purposes at the following rates:

Size of Pipe	Assessment per Foot of Length
3/4" . . . . . Nominal inside diameter	\$ .07
1" . . . . . " " "	.09
1 1/4" . . . . . " " "	.11
1 1/2" . . . . . " " "	.13
2" and 2 1/2" . . . . . " " "	.17
3" . . . . . " " "	.46
4" and 4 1/2" . . . . . " " "	.55
5" and 5 5/8" . . . . . " " "	.83
6" and 6 5/8" . . . . . " " "	.98
8" . . . . . " " "	1.24
10" . . . . . " " "	1.55
12" . . . . . " " "	2.31

Size of Pipe		Assessment per Foot of Length
14"	Outside diameter	\$ 2.34
16"	" "	2.35
18"	" "	2.67
20"	" "	2.96
22"	" "	3.25
24"	" "	3.56
26"	" "	3.69
28"	" "	3.85
30"	" "	4.03
32"	" "	4.24
34"	" "	4.46
36"	" "	4.72

(3) A pipe line installed before 1940 shall be assessed for <sup>Pipe lines installed before 1940</sup> taxation at the rates set forth in subsection (2) but shall be depreciated up to the year 1940 at the rate of 2 per cent per annum of the assessed value of the pipe line, with a maximum depreciation of 50 per cent.

(4) A pipe line installed during or after 1940 shall be <sup>Pipe lines installed after 1939</sup> assessed for taxation at the rates set forth in subsection (2), with no allowance for depreciation.

(5) A pipe line removed from one location and re-installed <sup>Pipe lines removed and installed in another location</sup> in another location shall, where depreciation is applicable, continue to be depreciated in accordance with subsection (3) as though remaining in its original location.

(6) A pipe line that has been abandoned in any year <sup>Pipe lines abandoned</sup> ceases to be liable for the tax effective with the year next following the year in which the pipe line was abandoned. R.S.O. 1970, c. 370, s. 10 (1-6).

(7) Where a pipe line is located on, in, under, along or <sup>Liability to tax on pipe line on exempt land</sup> across a highway or any lands, other than lands held in trust for a band or body of Indians, exempt from taxation under this or any special or general Act, the pipe line is nevertheless liable to assessment and taxation in accordance with this section. R.S.O. 1970, c. 370, s. 10 (7); 1973, c. 135, s. 3.

(8) Where a pipe line is placed on the boundary between <sup>Pipe lines on boundaries</sup> land situate in territory without municipal organization and land situate in territory with municipal organization, or so near thereto as to be in some places on one side and in other places on the other side of the boundary line, such pipe line

shall be assessed as if half of it were situate entirely within the former and half of it were situate entirely within the latter.

Valuation  
of land  
occupied  
by pipe  
line

(9) Land that is liable to the tax under this Act shall not have a lesser or greater assessment by reason of there being a pipe line located on, in, under, along or across it, nor shall it have a lesser or greater assessment by reason of the abandonment of the pipe line. R.S.O. 1970, c. 370, s. 10 (8, 9).

#### TELEPHONE AND TELEGRAPH LINES

Assessment  
and taxation  
of telephone  
and  
telegraph  
lines

11.—(1) For the purpose of the tax under this Act, a telephone line or part thereof, or a telegraph line or part thereof, situate in territory without municipal organization shall be deemed to be land to which this Act applies.

Assessment  
of telephone  
lines

(2) Notwithstanding any other provision of this Act and subject to subsections (3) and (6), a telephone line or part thereof shall be assessed for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use on the 31st day of December next preceding the year for which the tax is payable, at the rate of \$135 per mile, and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use on such 31st day of December, at the rate of \$7.50 per mile.

Idem

(3) Where a telephone company does not operate generally throughout Ontario and is not authorized by statute to carry on business throughout Ontario, notwithstanding any other provision of this Act but subject to subsection (6), its telephone lines shall be assessed for one circuit used for carrying messages and placed or strung on poles or other structures or in conduits, including such poles, structures and conduits, and in use by the company on the 31st day of December next preceding the year for which the tax is payable, at the rate of \$50 per mile, and for each additional circuit placed or strung on such poles or other structures or in such conduits, whether or not in use by the company on such 31st day of December, at the rate of \$7.50 per mile.

Computation  
of length  
of circuit

(4) In computing the length of telephone circuits placed or strung on poles or other structures or in conduits,

- (a) a circuit that does not exceed twenty-five miles in length that is not used as a connecting circuit between two or more central exchange switchboards shall not be included; and

(b) every circuit regardless of its length that connects two or more central exchange switchboards shall be included.

(5) Notwithstanding any other provision of this Act but Assessment of telegraph lines subject to subsection (6), a telegraph line or part thereof shall be assessed a sum equal to \$40 for every mile of length of one wire placed or strung on the poles or other structures or in conduits in use on the 31st day of December next preceding the year for which the tax is payable, and a sum equal to \$5 per mile for each additional wire so placed or strung on such 31st day of December.

(6) Notwithstanding any other provision of this Act, the Telegraph and telephone plant of railways telephone and telegraph plant, poles and wires of a railway company that are used in whole or in part for commercial purposes shall be assessed at \$5 per mile in the manner hereinbefore mentioned.

(7) In the computation of the length of telegraph wires Measurement of wires and additional wires, the wires of all branch and loop lines that do not exceed twenty-five miles shall not be included.

(8) In the measurement of such additional wires or circuits, Idem the length of every telegraph wire and every telephone circuit placed or strung in cables or other combinations, and used or capable of being used as an independent means of conveying messages, shall be computed.

(9) Where the poles, structures, conduits or wires of a Poles and wires on boundary of land to which this Act applies telegraph or telephone company are placed on the boundary between land situate in territory without municipal organization and land situate in territory with municipal organization, or so near thereto as to be in some places on one side and in other places on the other side of the boundary line, such poles, structures, conduits or wires shall be assessed as if half of them were situate entirely within the former and half of them were situate entirely within the latter. R.S.O. 1970, c. 370, s. 11 (1-9).

(10) Every telegraph and telephone company doing business in Ontario shall, in respect of its wires and circuits in territory without municipal organization, on or before the 1st day of March in each year, transmit to the collector a statement in writing showing, Returns by telegraph and telephone companies

(a) the length in miles of one wire or of one circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of townships without muni-

cipal organization that adjoin townships with municipal organization) in use by the company in such townships on the 31st day of December next preceding the assessment, and the length in miles of additional wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of townships without municipal organization that adjoin townships with municipal organization) whether or not in use by the company in such townships on the 31st day of December next preceding the assessment; and

- (b) the length in miles of one exempt wire or of one exempt circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of townships without municipal organization that adjoin townships with municipal organization) in use by the company in such townships on the 31st day of December next preceding the assessment, and the length in miles of additional exempt wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of townships without municipal organization that adjoin townships with municipal organization) whether or not in use by the company in such townships on the 31st day of December next preceding the assessment. 1973, c. 135, s. 4.

#### RAILWAYS

##### Returns

**12.**—(1) On request of the collector, a railway company shall, in respect of its land in territory without municipal organization, make a return to the collector showing the information required to be furnished to the assessment commissioner or clerk of a township under subsection 29 (1) of the *Assessment Act*.

R.S.O. 1980,  
c. 31

##### Assessment of railway lands

(2) Notwithstanding any other provision of this Act but subject to paragraph 14 of subsection 3 (1),

- (a) the roadway or right-of-way of a railway company shall be assessed at the actual value thereof according to the average value of land in the locality;
- (b) the vacant land of a railway company shall be assessed at its value as other vacant lands are assessed under this Act;

- (c) the structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by a company (not including rolling stock and not including tunnels or bridges in, over, under or forming part of any highway) upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as they would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value, including the non-user of such property; and
- (d) the land of a railway company not designated in clauses (a), (b) and (c) in actual use and occupation by the company shall be assessed at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises.
- R.S.O. 1970, c. 370, s. 12.

#### PUBLIC UTILITIES

**13.**—(1) In this section, “public utility” means a public utility as defined in the *Municipal Affairs Act* and includes parking facilities on land owned by a municipal corporation or by a municipal parking authority established under any general or special Act. Interpretation R.S.O. 1980, c. 303

(2) Notwithstanding any other provision of this Act, the land, other than buildings, fixtures and structures, of a public utility shall be assessed at the actual value thereof according to the average value of land in the locality, and there shall be no assessment of machinery whether fixed or not nor of the foundation on which it rests. Idem R.S.O. 1970, c. 370, s. 13; 1972, c. 1, s. 104 (6).

#### MINIMUM ASSESSMENT OF LAND

**14.**—(1) In this section, “land” has the meaning given to it by section 1, but does not include buildings, fixtures, machinery or structures erected or placed upon, in, over or under the land or affixed thereto. Interpretation

(2) Notwithstanding subsection 4 (1) and subject to subsection (3), land shall be assessed at not less than \$4 an acre or part of an acre. Minimum assessment of land

(3) Notwithstanding subsection 4 (1), land that is rock barrens, muskeg or covered with water shall be assessed at not less than \$2 an acre or part of an acre. Idem R.S.O. 1970, c. 370, s. 14.

## ASSESSMENT APPEALS

## Complaints

**15.**—(1) Any person complaining of,

(a) an error or omission in regard to himself as having been,

(i) wrongly inserted in or omitted from the register, or

(ii) under-assessed or over-assessed by the collector in the register; or

(b) the apportionment of arrears of tax made by the collector under section 32,

may personally or by his agent make a complaint in the prescribed form to the collector.

## Time for complaint

(2) The complaint shall be made to the collector on or before the 1st day of May in the year of the triennial sitting of the judge of the county or district court as hereinafter provided. R.S.O. 1970, c. 370, s. 15.

## Notice of hearing of complaints

**16.** Where a complaint is made to the collector within the time limited by subsection 15 (2) and remains unresolved, the collector shall, at least fifteen days before the date of the hearing of the complaint, notify the person who has made the complaint of the time and place at which a judge of the county or district court will sit for the purpose of hearing such complaint. R.S.O. 1970, c. 370, s. 16.

## Triennial sittings

**17.**—(1) For the purpose of hearing unresolved complaints, a judge of the county or district court of the county or district in which the land is situate shall sit,

(a) in the territorial districts of Kenora, Rainy River and Thunder Bay in the year 1980 and in every third year thereafter;

(b) in the territorial districts of Algoma, Cochrane, Sudbury and Timiskaming in the year 1981 and in every third year thereafter; and

(c) in the parts of Ontario not mentioned in clauses (a) and (b) in the year 1982 and in every third year thereafter.

## Special sittings

(2) Notwithstanding subsection (1), where in the opinion of the Minister unusual or special circumstances require it, an

unresolved complaint made under section 15 may, subject to section 16, be heard at any time at a special sitting. R.S.O. 1970, c. 370, s. 17.

**18.**—(1) The judge shall attend at the time and place <sup>Hearing</sup> arranged by the judge and the collector for the hearing of unresolved complaints, but, if the complaints have been resolved, the sitting may be cancelled.

(2) The judge, after hearing the complainant and the collector or his agent and any evidence adduced, shall confirm, decrease or increase the assessment for the year in which the complaint was made and for each year thereafter up to and including the year in which the appeal is heard. <sup>Where complainant appears</sup>

(3) Where a complainant who has been notified of the time and place of the sitting under section 16 fails to appear <sup>Failure of complainant to appear</sup> at the sitting, the judge may dismiss the complaint. R.S.O. 1970, c. 370, s. 18 (1-3).

(4) Subject to subsections (5) and (6), the assessment as <sup>Assessment by judge final</sup> determined by the judge is final and binding and is not open to question or dispute in any action or proceeding or otherwise.

(5) The judge, upon request of the complainant or the collector within thirty days after the determination of the assessment by him, shall state a case in writing to the Divisional Court upon any question of law arising in the assessment. <sup>Stated case</sup>

(6) Where a case is stated to the Divisional Court under this section, the court shall hear the case and may vary or annul the assessment or may refer it back to the judge for reassessment in accordance with the judgment of the court. 1971, c. 50, s. 70(1). <sup>Powers of court</sup>

**19.** The judge hearing any complaint under section 15 has the like powers, as nearly as may be, as in the case of a judge hearing appeals under the *Assessment Act* from decisions of the Assessment Review Court, and, subject to this Act, the procedure for the hearing of complaints under this Act shall be, as nearly as may be, the same as the procedure under the *Assessment Act* for the hearing of appeals from decisions of the Assessment Review Court, except that the judge shall hear only those complaints that are included in the list of unresolved complaints required by section 20 unless the collector consents to the judge's hearing of any complaint that is not included on that list. 1973, c. 135, s. 5. <sup>Powers of judge</sup> R.S.O. 1980, c. 31



Attendance  
of collector  
at hearing of  
complaints

**20.** The collector or his agent shall attend at every sitting of the judge and shall have with him at the sitting a list of the unresolved complaints containing the names of the complainants and the assessments of their land, and he shall correct, alter and amend the register in accordance with the directions of the judge. R.S.O. 1970, c. 370, s. 20.

#### PAYMENT OF TAX

Annual tax

**21.—(1)** The tax under section 3 is payable annually at the appropriate prescribed rate upon the assessed value of the land.

Rates

(2) The rate or rates of the annual tax prescribed remain in force from year to year until changed.

Minimum  
tax

(3) The minimum annual tax imposed under this Act in respect of any land is \$6. R.S.O. 1970, c. 370, s. 21.

Idem

(4) In determining for the purposes of subsection (3) the annual tax imposed under this Act, no account shall be taken of any tax imposed pursuant to the *Local Services Boards Act*. 1979, c. 82, s. 35.

R.S.O. 1980,  
c. 252

#### CROWN LANDS

Assessment  
of Crown  
lands

**22.—(1)** Notwithstanding paragraph 1 of subsection 3 (1), the tenant of land owned by the Crown where a rent or any valuable consideration is paid in respect of such land and the owner of land in which the Crown has an interest and the tenant of such land where rent or any valuable consideration is paid in respect of such land shall be assessed and taxed in the same way as if the land was owned or the interest of the Crown was held by any other person:

Interpre-  
tation

(2) For the purpose of subsection (1),

- (a) "rent or any valuable consideration" shall be deemed to have been paid, in the case of an employee using land belonging to the Crown as a residence, where there is a reduction in or deduction from the salary, wages, allowances or emoluments of the employee because of such use or where such use is taken into consideration in determining the employee's salary, wages, allowances or emoluments;
- (b) "residence" means a building or part of a building used as a domestic establishment in which persons usually sleep and prepare and serve meals;
- (c) "tenant" includes any person who uses land belonging to the Crown, as or for the purposes of, or in connection with, his residence, irrespective of the

relationship between him and the Crown with respect to such use. R.S.O. 1970, c. 370, s. 22 (1, 2).

#### COLLECTION OF TAX

**23.**—(1) Except as otherwise provided in this Act, the tax imposed by this Act shall be for the calendar year and becomes due and is payable on the 15th day of March in the year for which it is imposed, and a tax bill shall be mailed by the collector to every owner of land subject to taxation at his latest known address on or before the 15th day of February in the year for which the tax is payable. R.S.O. 1970, c. 370, s. 23 (1); 1973, c. 135, s. 7.

(2) The tax bill shall show the assessed value of the land, the rate of taxation, the amount of the tax payable and such other information as may be prescribed. R.S.O. 1970, c. 370, s. 23 (2).

**24.** Except as otherwise provided in this Act, where any tax under this Act remains unpaid on the 1st day of April in the year for which it is payable, a penalty of 5 per cent shall be added thereto and in addition such tax and penalty shall bear interest at the rate of 6 per cent per annum from such 1st day of April until the tax and penalty are paid, which interest shall be compounded annually on the 1st day of April of the year next following the date on which the tax was payable and on each 1st day of April thereafter that the tax or any part thereof remains unpaid, and for all purposes the amount of such tax, penalty and interest shall be deemed to be tax due and payable under this Act. R.S.O. 1970, c. 370, s. 24; 1973, c. 135, s. 8.

**25.**—(1) Where land becomes liable to assessment and taxation under this Act between the 1st day of January and the 29th day of November in any year, the collector may enter the land in the register for a portion of the amount of taxes that would have been payable under this Act for the year if the land had been liable to assessment and taxation for the whole of the year, and, subject to subsection 21 (3), that portion shall be in the ratio that the number of months remaining in the year after the land becomes liable to assessment and taxation bears to the number 12.

(2) Where the value of land liable to assessment and taxation under this Act increases between the 1st day of January and the 29th day of November in any year, the collector may amend the assessment of the land in the register and enter in the register tax for the increase in the assessment for a portion of the year, and that portion shall be in the ratio that the number of months remaining in the year after the value increases bears to the number 12.

Where  
land omitted  
from the  
register

(3) If at any time it appears to the collector that, notwithstanding the receipt of a notice under section 9, land liable to assessment and taxation has been omitted from the register in whole or in part for the current year or for either or both of the next two preceding years, he may enter such land in the register as well for the arrears of the preceding year or years, if any, as for the tax for the current year.

Idem

(4) Where land liable to assessment and taxation is omitted from the register by reason of the failure of the owner of the land to give the notice required under section 9, the collector may enter such land in the register for the arrears of tax of each year back to and including the year in which such notice should have been given.

Idem

(5) For the purpose of determining the arrears of tax under subsection (3) or (4), the collector may assess the land at its current assessed value for each year in which arrears are owing.

Billing

(6) Where the collector enters tax or arrears of tax in the register under subsection (1), (2), (3) or (4), he may thereupon mail to the owner, at his latest known address, a tax bill for such tax or arrears of tax, and such tax or arrears of tax are due and payable within thirty days of the date of such bill. R.S.O. 1970, c. 370, s. 25 (1-6).

Penalty and  
interest on  
unpaid tax

(7) Where any tax or arrears of tax billed under subsection (6) remains unpaid after the due date, a penalty of 5 per cent shall be added thereto and in addition such tax or arrears of tax and penalty shall bear interest at the rate of 6 per cent per annum from the due date until paid, which interest shall be compounded annually on the 1st day of April of the year next following the date on which the tax or arrears of tax was payable and on each 1st day of April thereafter that the tax or arrears of tax or any part thereof remains unpaid, and for all purposes the amount of such tax, arrears of tax, penalty and interest shall be deemed to be tax due and payable under this Act. R.S.O. 1970, c. 370, s. 25 (7); 1973, c. 135, s. 9.

Tax,  
penalties  
and interest  
to be lien  
on land

**26.—**(1) Every tax, interest and penalty imposed by this Act is a special lien on the land upon or in respect of which such tax, interest or penalty is imposed in priority to every claim, privilege, lien or encumbrance, heretofore or hereafter created, of every person, and the lien and its priority are not lost or impaired by any neglect, omission or error of the Minister or the collector or of any other officer, clerk or servant appointed or assigned to any work in the course of the administration of this Act or by want of registration.

(2) The owner or any person entered in the register as the owner of any land is personally liable for all tax, interest and penalties imposed by this Act in respect of such land, and the collector may bring an action in his name of office for the recovery thereof in any court of competent jurisdiction. R.S.O. 1970, c. 370, s. 26.

Owner liable  
for tax and  
penalties

**27.** In addition to the collection of arrears of tax by action as hereinbefore provided, the collector may distrain for the same and has the like powers in that regard as a collector of taxes for a municipal corporation. R.S.O. 1970, c. 370, s. 27.

Collection  
by distress

#### DELIVERY OF NOTICES

**28.** Any complaint made under section 15 or any notice or return required by or given under this Act, other than a notice under subsection 33 (1) or (2), may be given by sending it by post-paid mail to the collector, or to the latest known address of the owner of the land or of any person interested in the land, as the case may be, and such notice or a notice by registered mail under subsection 33 (1) or (2) shall be deemed to have been received if it was so mailed. R.S.O. 1970, c. 370, s. 28.

Delivery of  
notices

**29.** A tax bill shall be deemed to be delivered to an owner of land to which this Act applies or to his agent or representative where it is mailed post paid to the latest known address of such owner, agent or representative. R.S.O. 1970, c. 370, s. 29.

Delivery of  
tax bills

**30.—(1)** Where land is owned by two or more persons, either jointly or otherwise, the collector may send any notice or tax bill issued under this Act to such part owner as is designated by the other part owners, and, where the part owners fail to designate a part owner for this purpose or where they fail to agree on which part owner should be designated, the collector may select a part owner to whom such notices and tax bills may be sent.

Billing joint  
owners, etc.

(2) Where the collector designates the part owner to whom such notices and tax bills may be sent, he shall notify the other part owners of his designation.

Idem

(3) Any notice or tax bill sent to the latest known address of the part owner designated under subsection (1) shall be deemed to have been received by the other part owners. R.S.O. 1970, c. 370, s. 30.

Idem

## REMISSION OF TAXES

Refunds,  
etc., on  
incorpora-  
tion of  
municipality

**31.**—(1) The collector may reduce, refund or pay to the municipality any part of the tax under this Act on any land in respect of a year in which the land became part of a municipality.

Cancellation  
of arrears  
and  
remission  
of tax

(2) The collector may cancel any arrears of tax, interest or penalties in respect of land exempted from taxation under this Act or any predecessor of this Act or any regulations made hereunder or thereunder and may remit to any person any money paid by such person for any part of the current year or either or both of the next two preceding years as tax, interest or penalties under such Acts in respect of lands exempted from taxation under such Acts or regulations.

Idem

(3) Where the value of land liable to assessment and taxation under this Act decreases between the 1st day of January and the 29th day of November in any year, the collector, after amending the assessment of the land in the register, may cancel a portion of the arrears of tax on the decrease in the assessment or, without interest, may make a refund to the owner or give a credit to the owner to be applied to the following year's tax in the amount of the tax on the decrease in the assessment for a portion of the year, and any such portion shall be in the ratio that the number of months remaining in the year after the value decreases bears to the number 12. R.S.O. 1970, c. 370, s. 31.

## APPORTIONMENT OF ARREARS

Apportion-  
ment

**32.**—(1) Where land in respect of which arrears of tax, interest or penalties are owing under this Act has been assessed in one block, upon the application by or on behalf of any person claiming to be the registered owner of one or more parcels of the land, the collector may, after giving notice of the application to the owner of the land entered in the register, apportion the arrears of tax, interest and penalties and the current year's tax upon such parcels in proportion to their relative assessed value as determined from the assessment shown in the register at the date of the application.

Idem

(2) The payment of the apportionment assigned to any parcel under subsection (1) is a satisfaction of the tax, interest and penalties thereon.

Idem

(3) Forthwith after an apportionment has been made, the collector shall enter it in the register, and thereafter each parcel of the land affected is liable only for the amount of tax,

interest and penalties apportioned or charged thereto, and is only liable for forfeiture for non-payment of the tax, interest and penalties so apportioned or charged against it. R.S.O. 1970, c. 370, s. 32.

#### FORFEITURE OF LANDS FOR ARREARS OF TAX

**33.**—(1) Where any part of the tax imposed under this Act remains unpaid for a period of two years or more, the collector may cause to be filed on or before the 30th day of November in any year in the proper land registry office a caution in the prescribed form, and thereupon he shall cause to be sent by registered mail a notice to the person appearing from search or inquiry at the proper land registry office to be the owner of the land in respect of which the default has been made and to every person appearing from such search or inquiry to have an interest therein, stating that, unless the total amount of tax, interest, penalties and costs due and payable under this Act is paid on or before the 30th day of November in the year next following, the land and every interest therein will be liable to be forfeited to and to be vested in the Crown on the 1st day of December in the last-mentioned year by a certificate under the hand of the Minister or the Deputy Minister, and to the amount so due and payable there shall in every case be added and paid as costs the prescribed sum. R.S.O. 1970, c. 370, s. 33 (1); 1973, c. 135, s. 10 (1). Notice of forfeiture

(2) Where no letters patent from the Crown have issued <sup>idem</sup> granting land in respect of which tax remains unpaid for a period of two years or more, the collector may send by registered mail a notice mentioned in subsection (1) to the person entered in the register as the owner of the land, and the sending of such notice shall be deemed to be compliance with the provisions of subsection (1). R.S.O. 1970, c. 370, s. 33 (2).

(3) The collector shall cause to be prepared a list of the lands in respect of which notices under subsections (1) and (2) have been mailed and shall cause the list to be published in one issue of *The Ontario Gazette* not later than the 31st day of December next following the mailing of the notices and giving notice that, unless the total amount of tax, interest, penalties and costs shown therein is paid on or before the 30th day of November in the year next following, the land and every interest therein will be liable to be forfeited to and to be vested in the Crown on the 1st day of December in the last-mentioned year by a certificate under the hand of the Minister or the Deputy Minister. R.S.O. 1970, c. 370, s. 33 (3); 1973, c. 135, s. 10 (2). Publication of notice

Declaration  
of forfeiture

(4) Where any part of the tax, interest, penalties and costs remains unpaid after the 30th day of November in the year next following the publication of the list in *The Ontario Gazette* under subsection (3), the Minister or the Deputy Minister by a certificate may, on and after the 1st day of December next following, declare the lands and every interest therein forfeited to and vested in the Crown, and thereupon, subject to subsections (5) and (6), the land and every interest therein vests in the Crown absolutely freed and discharged from every estate, right, title, interest, claim or demand therein or thereto, whether existing, arising or accruing before or after such forfeiture is declared, and the land may be granted, sold, leased or otherwise disposed of in the same manner as public lands may be dealt with under the laws of Ontario. R.S.O. 1970, c. 370, s. 33 (4); 1973, c. 135, s. 10 (3).

Mining  
lands

R.S.O. 1980,  
c. 268

(5) Where land, other than land held under a lease or licence of occupation, that is subject to forfeiture under this Act is also subject to the acreage tax under the *Mining Act*, such forfeiture shall be of the surface rights only.

Easements

(6) Where a dominant tenement is forfeited, any easement appurtenant thereto passes to the Crown and, where a servient tenement is forfeited, the forfeiture does not affect any easement to which the servient tenement is subject.

Registration  
of certificate

(7) The proper land registrar shall upon receipt of the certificate duly register the same, and it is absolute and conclusive evidence of the forfeiture to the Crown of the land and every interest therein so certified to be forfeited, and is not open to attack in any court by reason of the omission of any act or thing leading up to the forfeiture.

R.S.O. 1980,  
cc. 445, 230  
not to  
apply to  
forfeited  
lands

(8) Upon registration of a certificate of forfeiture in the land registry office, the *Registry Act* or the *Land Titles Act*, as the case may be, ceases to apply to the land forfeited, and the proper land registrar shall note that fact in his register in red ink. R.S.O. 1970, c. 370, s. 33 (5-8).

Land  
forfeited  
in error

**34.** Where land has been forfeited in error to the Crown under this Act or any predecessor of this Act, the Minister or the Deputy Minister, by a certificate under his hand, may revoke, cancel or annul the forfeiture in so far as it has reference to land forfeited to the Crown in error, and thereupon such land reverts to the owner of the land at the time of forfeiture, his heirs, successors or assigns, subject to any lien, mortgage or charge entered or registered prior to the forfeiture and still outstanding. R.S.O. 1970, c. 370, s. 34.

## OFFENCES

**35.** Every owner who makes default in completing or making a return or notice required by this Act within the prescribed period is guilty of an offence and on conviction is liable to a fine of not more than \$100 and an additional fine of \$10 for each day during which default continues. R.S.O. 1970, c. 370, s. 35. Not making returns

**36.** Every person who knowingly makes a false statement in any return or notice required by this Act is guilty of an offence and on conviction is liable to a fine of not more than \$500. R.S.O. 1970, c. 370, s. 36. False statements

**37.** Every person who wilfully obstructs or interferes with the collector or any other officer or the county or district court judge in the performance of his duties under this Act is guilty of an offence and on conviction is liable to a fine of not more than \$200. R.S.O. 1970, c. 370, s. 37. Offence for obstructing collector, etc.

## REGULATIONS

**38.** The Lieutenant Governor in Council may make regulations, Regulations

- (a) prescribing any return, bill or other form required for the purposes of this Act;
- (b) designating classes of land and declaring the same to be exempt, wholly or partially, from taxation under this Act;
- (c) designating classes of land and prescribing the rate of tax applicable to each class;
- (d) amending the table of rates set out in subsection 10 (2);
- (e) designating pipes in addition to those mentioned in sub-clause 1 (i) (i) as pipe lines;
- (f) prescribing the costs to be paid under subsection 33 (1);
- (g) authorizing or requiring the Deputy Minister or any officer of the Ministry to exercise any power or perform any duty conferred or imposed by this Act upon the Minister, the Deputy Minister or the collector. R.S.O. 1970, c. 370, s. 38; 1971, c. 50, s. 70 (2); 1973, c. 135, s. 11.



