

1970

c 414 Residential Property Tax Reduction Act

Ontario

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CHAPTER 414

The Residential Property Tax
Reduction Act

1.—(1) In this Act,

(a) “Department” means the Department of Municipal Affairs;

Interpreta-
tion

(b) “land” means land as defined in *The Assessment Act*;

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(c) “local municipality” means a city, town, village or township, a board of a school section or high school district in territory without municipal organization, a divisional board in relation to district municipalities in territory without municipal organization, and a separate school board that levies and collects taxes for the purposes of the board;

(d) “Minister” means the Minister of Municipal Affairs;

(e) “municipal taxes” means all taxes for municipal and school purposes imposed by a mill rate on rateable property;

(f) “number of residential properties” means the number of properties in respect of which reimbursement is made under subsection 1 of section 5, exclusive of the number of properties in respect of which reimbursement is made for part of the year only;

(g) “residential and farm assessment” means the assessment for real property, except the assessment for real property mentioned in clauses a and c of subsection 2 of section 302 of *The Municipal Act*, according to the last revised assessment roll;

R.S.O. 1970,
c. 284

(h) “residential property” means land separately assessed under paragraph 2 of subsection 2 of section 17 of *The Assessment Act* upon which there is a building used or intended to be used as a residence;

(i) “residential tax levy” means the municipal taxes levied on residential and farm assessment less reductions in such taxes made under this Act. 1970, c. 11, s. 1 (1).

(2) Where any person who has an interest as owner or tenant in any land believes that any part or parts of such land should have been separately assessed in the year preceding the year for which a tax reduction is sought, he may apply not later than the 31st day

Where part
of land
should have
been
separately
assessed

of January in the year next following the year for which the tax reduction is sought to the treasurer of the local municipality, and, if the treasurer is satisfied that this is the case, he may so certify, and thereupon such part or parts of such land shall be deemed to have been separately assessed for the purposes of this Act. 1970, c. 11, s. 1 (2).

Reduction of
municipal
taxes

2.—(1) Notwithstanding any general or special Act and subject to section 3, every local municipality shall reduce the municipal taxes required to be paid on each residential property in each year by,

- (a) the amount of \$30, plus an amount equal to 10 per cent of the residential tax levy in the local municipality in the preceding year divided by the number of residential properties in the local municipality in the preceding year; or
- (b) an amount equal to 50 per cent of the total of municipal taxes on such residential property,

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c. 32

whichever is the lesser, provided that where taxes are levied under section 43 of *The Assessment Act*, the reduction to be made under this section shall be the proportion of the reduction that would otherwise be made under this section that the number of months remaining in the year, after such levy, bears to the number 12.

Re tenants
of Crown
property,
etc.

(2) Where a payment in lieu of taxes is made to a local municipality by the Crown in right of Ontario or any agency thereof or The Hydro-Electric Power Commission of Ontario in any year in respect of residential property, the Crown, agency or Commission shall reduce the payment in lieu of taxes by the amount that a tenant thereof would otherwise be entitled to under this Act if the residential property were liable to taxation and shall pay or allow as a reduction in rent such amount to the tenant. 1970, c. 11, s. 2.

Limitation

3. Except for residential properties in respect of which reductions were made for part of the preceding year only and except for residential properties in respect of which reductions were made under clause *b* of subsection 1 of section 2 in the preceding year, the reduction provided for under section 2 in respect of each residential property shall not be less than the amount of the previous year's reduction in respect of each such property minus \$5 or more than the amount of the previous year's reduction in respect of each such property plus \$15. 1970, c. 11, s. 3.

Interpre-
tation

4.—(1) In this section, "agent" means the person for the time being receiving the rent of the residential property as the agent or trustee of the landlord.

(2) Where in any year a reduction of municipal taxes is made to a landlord in respect of any residential property, the landlord or his agent shall pay or allow as a reduction in rent to the tenant thereof the amount of such tax reduction in such manner and at such time or times as are prescribed by the regulations made under this Act.

Reduction to tenant

(3) The right of a tenant to receive the reduction of municipal taxes mentioned in subsection 2 is not assignable and may not be waived before or after this Act comes into force. 1968, c. 118, s. 4.

Reduction may not be assigned or waived

5.—(1) Every local municipality may apply to the Department requesting that it be reimbursed for the amount of reductions of municipal taxes made by such municipality under this Act, and the Treasurer of Ontario shall pay to the municipality the total amount of such reductions. 1968, c. 118, s. 5 (1).

Payment by Ontario of amount of reduction allowed

(2) Where a local municipality has, under section 76 of *The Assessment Act*, made a cancellation, reduction or refund of taxes in respect of any residential property, there shall be an adjustment as between the Province of Ontario and the municipality of the amounts paid or payable under subsection 1. 1968, c. 118, s. 5 (2); 1970, c. 11, s. 4 (1).

Adjustments re cancellations, reductions, refunds
R.S.O. 1970, c. 32

(3) Every local municipality may apply to the Department requesting that it be reimbursed for the amount by which payments to it in lieu of taxes have been reduced by the Crown in right of Canada or Ontario and any agency thereof and The Hydro-Electric Power Commission of Ontario for the purpose of paying or allowing as a reduction in rent to tenants of the Crown, agency or Commission amounts that such tenants would otherwise be entitled to under this Act if the residential properties occupied by them were liable to taxation, and the Treasurer of Ontario shall pay to the municipality the total amount of such reductions, but where a payment in lieu of taxes on a residential property is less than the taxes that would have been levied had the property been liable to taxation, the amount of the residential property tax reduction shall be in the same ratio that the mill rate used to calculate the payment in lieu of taxes in the preceding year bears to the total mill rate that would have been levied in that same year had the property been liable to taxation. 1970, c. 11, s. 4 (2).

Payment of amount of reduction allowed tenants of Crown

6. The Lieutenant Governor in Council may make regulations,

Regulations

- (a) prescribing forms for use under this Act and the manner in which applications for reimbursement to municipalities may be made;
- (b) varying the amounts provided in section 2 or 3;

- (c) prescribing the amount of the tax reduction in respect of residential properties in any local municipality, where in the opinion of the Minister application of the provisions of sections 2 and 3 would not be appropriate due to an alteration in municipal boundaries;
- (d) prescribing the manner in which and the time or times at which amounts of reduction of municipal taxes shall be paid or allowed as a reduction in rent to tenants under section 4;
- (e) generally for the administration of this Act. 1968, c. 118, s. 6; 1970, c. 11, s. 5.

Offence

7. Every landlord and every agent as defined in section 4 who contravenes any of the provisions of section 4 or of the regulations made under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than \$200, and in addition, the provincial judge shall order the landlord or agent to pay or allow as a reduction in rent the amount of any credit on municipal taxes that in the opinion of the provincial judge has not been paid or allowed as a reduction in rent in accordance with section 4. 1968, c. 118, s. 7, *amended*.

Agreement
under
R.S.O. 1970,
c. 213

8. Where there is an agreement under section 17 of *The Housing Development Act* between a local municipality and any person the effect of which is that the local municipality bears the whole or part of the municipal taxes of such person, such agreement shall be deemed to be amended by increasing the amount of the municipal taxes borne by the local municipality by the amount of such reduction of taxes. 1968, c. 118, s. 8 (2); 1968-69, c. 112, s. 4.

Supple-
mentary
tax
assistance
to certain
pensioners

9.—(1) Commencing in the year 1970 and in respect of each year thereafter, the Treasurer of Ontario shall pay the sum of \$50 to each person whose principal place of residence is in Ontario and who is entitled, on any date prescribed by the Minister, to a payment by the Government of Canada of a monthly guaranteed income supplement under Part II of the *Old Age Security Act* (Canada).

R.S.C. 1952,
c. 200

Additional
payment

(2) Where a person is eligible for a payment under subsection 1 and he or his spouse is entitled to a reduction in municipal taxes under section 2 in respect of the property in which he or she resides, and where such property is occupied by no other person except a spouse who is not eligible for a payment under subsection 1, such person, subject to subsection 3, is entitled to be paid by the Treasurer of Ontario for each year, upon submission of an application, in a form prescribed by the Minister, not later than the end of the year following the year in respect of which the application was made, an additional sum equal to,

- (a) where the person or his spouse is assessed for such property, the amount of municipal taxes payable by such person or spouse after the reduction made under section 2 in that year for such property further reduced by the sum of \$50; or
- (b) where the person or his spouse rents such property, one-fifth of the amount of the yearly rent payable for such property by such person or spouse on any date prescribed by the Minister, reduced by the sum of \$50.

(3) No payment under subsection 2 shall exceed \$50. 1970, c. 119, s. 1, *part*. Maximum additional payment \$50

10. The Lieutenant Governor in Council may, upon the recommendation of the Minister, make regulations extending the eligibility for payments under section 9 to any other person entitled to a payment by the Government of Canada of a monthly guaranteed income supplement under Part II of the *Old Age Security Act* (Canada). 1970, c. 119, s. 1, *part*. Regulations
R.S.C. 1952, c. 200

11. The Minister may make regulations, Idem

- (a) prescribing a date or dates for the purposes of subsections 1 and 2 of section 9;
- (b) prescribing forms of application for the purposes of section 9;
- (c) generally for the administration of section 9. 1970, c. 119, s. 1, *part*.

12. Moneys required for the purposes of this Act shall be paid out of the moneys appropriated therefor by the Legislature. 1968, c. 118, s. 9. Moneys



