

1991

c 11 Assessment Statute Law Amendment Act, 1991

Ontario

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CHAPTER 11

An Act to amend certain Acts respecting Assessment

Assented to June 27th, 1991

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

1.—(1) Subsection 14 (2) of the *Assessment Act*, as re-enacted by the Statutes of Ontario, 1988, chapter 20, section 21, is repealed.

(2) Subsection 14 (6) of the Act, as enacted by the Statutes of Ontario, 1988, chapter 20, section 21, is amended by striking out “or (2)” in the second and third lines.

2. Subsection 15 (2) of the Act, as re-enacted by the Statutes of Ontario, 1988, chapter 20, section 22, is repealed and the following substituted:

(2) Subject to subsection (3), the list referred to in subsection (1) shall be prepared on the basis of information contained in the last enumeration, including updates thereto under subsection 14 (6).

3.—(1) Subsection 55 (1) of the Act is amended by adding at the beginning “In every fourth year, commencing in 1993”.

(2) Subsection 55 (3) of the Act is amended by inserting after “year” in the third line “referred to in subsection (1)”.

(3) Section 55 of the Act, as amended by the Statutes of Ontario, 1982, chapter 40, section 3 and 1983, chapter 58, section 3, is further amended by adding the following subsections:

(9) The equalized assessment and equalization factor published in *The Ontario Gazette* on the 14th day of July, 1990, as amended or adjusted after appeal, shall be the equalized assessment and equalization factor for each municipality and locality until a new equalized assessment and equalization factor is published in 1993.

(10) If the Ministry receives a request from the Ministry of Education, the Ministry of Municipal Affairs or the Ministry of Northern Development and Mines, it shall determine the equalized assessment and equalization factor for a municipality or locality,

(a) if the municipality or locality has experienced a significant change in the assessment of rateable property; or

(b) if merged area calculations are required to support county restructuring.

(11) The equalized assessment and equalization factor determined under subsection (10) shall be published in *The Ontario Gazette* and replaces the equalized assessment and equalization factor last published for the municipality or locality.

4. Section 9a of the *Ontario Unconditional Grants Act*, as enacted by the Statutes of Ontario, 1981, chapter 9, section 9, is repealed.

5. The *Municipal Act* is amended by adding the following section:

365a.—(1) In this section,

“area municipality” means an area municipality as defined in any Act establishing a metropolitan, regional or district municipality and in the *County of Oxford Act*;

“commercial assessment” has the same meaning as in section 368a;

“district board” means a district welfare administration board established under the *District Welfare Administration Boards Act* or a board of management established under the *Homes for the Aged and Rest Homes Act*;

“lower tier municipality” means a city, town, village, township or improvement district;

“merged area” means a merged area as defined in an Act establishing a regional municipality;

“regional municipality” means a metropolitan, regional or district municipality as defined in the Act establishing the municipality and includes the County of Oxford;

“residential and farm assessment” has the same meaning as in section 368a;

“supporting municipality” means,

(a) an area municipality,

Publication

Preparation
of list

Transition

Exception

Definitions

- (b) a municipality required to provide money to a county for county purposes under subsection 365 (6), and
- (c) a municipality that is located wholly or partly within an area under the jurisdiction of a district board or a conservation authority and against which an apportionment utilizing equalized assessment is to be made in any year by the district board or conservation authority;

“upper tier municipality” means a county or regional municipality.

Regulations

(2) Notwithstanding this Act or any other general or special Act, the Lieutenant Governor in Council may, each year by regulation, prescribe the basis on which apportionments, levies and requisitions are to be made by the councils of upper and lower tier municipalities and by any local board, or class thereof, specified in the regulation.

Retroactivity

(3) A regulation is, if it so provides, effective with reference to a period before it is filed.

Application for review

(4) Where, in respect of any year, the council of a supporting municipality is of the opinion that an apportionment made pursuant to a regulation made under subsection (2) is incorrect because of,

- (a) an error or omission in the amount of the residential and farm assessment or

commercial assessment of one or more supporting municipalities;

- (b) an error or omission in the application of a factor used to equalize the residential and farm assessment or commercial assessment of one or more supporting municipalities;
- (c) an error or omission in a calculation; or
- (d) the failure to apply one or more provisions of the regulation,

the council may apply to the Ministry within thirty days after notice of the apportionment was sent to the supporting municipality for a review to determine the correct proportion of the apportionments, levies or requisitions that each supporting municipality or part thereof shall bear in each year.

(5) Any supporting municipality that is dissatisfied with the decision resulting from the Ministry review may, within thirty days after notice of the review was sent to the municipality, appeal in writing to the Municipal Board.

Appeal to Municipal Board

6. This Act comes into force on the 1st day of January, 1991.

Commencement

7. The short title of this Act is the *Assessment Statute Law Amendment Act, 1991.*

Short title