1960

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Ontario
CHAPTER 23

The Assessment Act

1. In this Act,

(a) "collector" means a collector appointed under The R.S.O. 1960, Municipal Act and where no such appointment is made, means the treasurer;

(b) "county" includes a district;

(c) "county council" includes a provisional county council;

(d) "county court" includes a district court;

(e) "county judge" includes a district judge;

(f) "Department" means the Department of Municipal Affairs;

(g) "insurance company" means any company or fraternal society or other corporation transacting within Ontario any class of insurance to which The R.S.O. 1960, Insurance Act applies or may hereafter be made applicable by any general or special Act of the Legislature;

(h) "judge of the county court" includes a junior judge, a deputy judge and a judge authorized to sit or act for a judge of the county court;

(i) "land", "real property" and "real estate" include,

(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;

(j) "loan company" means a loan corporation within the meaning of *The Loan and Trust Corporations Act*;

(k) "Minister" means the Minister of Municipal Affairs;

(l) "municipality" means a city, town, village or township, but not a county;

(m) "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;

(n) "telephone company" includes a person or association of persons owning, controlling or operating a telephone system or line, but not a municipal corporation;

(o) "tenant" includes an occupant and the person in possession other than the owner;

(p) "town" means an incorporated town;

(q) "township" includes a union of townships;

(r) "trust company" means a trust company within the meaning of *The Loan and Trust Corporations Act*;

(s) "village" means an incorporated village;

(t) "voters' list" means the municipal voters' list prepared under *The Voters' Lists Act*. R.S.O. 1950, c. 24, s. 1; 1954, c. 3, s. 1.

2. All municipal, local or direct taxes or rates shall, where no other express provision is made, be levied upon the whole of the assessment for real property, business or other assessments made under this Act, according to the amounts assessed in respect thereof, and not upon any one or more kinds of property or assessment or in different proportions. R.S.O. 1950, c. 24, s. 2.
3. Where in The Municipal Act, or in any other general or special Act of the Legislature or in any by-law passed under any such Act, the yearly rates or any special rate are expressly or in effect directed or authorized to be levied upon all the rateable property of a municipality for municipal or school purposes, such rates shall be calculated at so much in the dollar upon the total assessment of the municipality and shall be calculated and levied upon the whole of the assessment for real property, business or other assessment made under this Act. R.S.O. 1950, c. 24, s. 3.

EXEMPTIONS

4. All real property in Ontario is liable to assessment and taxation, subject to the following exemptions from taxation: R.S.O. 1950, c. 24, s. 4, part; 1958, c. 4, s. 1.

1. Lands or property belonging to Canada or any Province.

2. Property held in trust for a tribe or body of Indians, but not if occupied by a person who is not a member of a tribe or body of Indians.

3. Every place of worship and land used in connection therewith and every churchyard, cemetery or burying ground.

(a) Where land is acquired for the purpose of a cemetery or burying ground but is not immediately required for such purpose, it is not entitled to exemption from taxation under this paragraph until it has been enclosed and actually and bona fide required, used and occupied for the interment of the dead. R.S.O. 1950, c. 24, s. 4, pars. 1-3.

(b) The exemption from taxation under this paragraph does not apply to lands rented or leased to a church or religious organization by any person other than another church or religious organization. 1960, c. 3, s. 1 (1).

4. The buildings and grounds of and attached to or otherwise bona fide used in connection with and for the purposes of a university, high school, public or separate school, whether vested in a trustee or otherwise, so long as such buildings and grounds are actually used and occupied by such institution, but not if otherwise occupied.

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 seminaries.
religious purposes, the whole profits from which are devoted or applied to such purposes, but such grounds and buildings are exempt only while actually used and occupied by such seminary.

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, but such grounds and buildings are exempt only while actually used and occupied by such seminary, and such exemption does not extend to include any part of the lands of such a seminary that are used for farming or agricultural pursuits and are worked on shares with any other person, or if the annual or other crops, or any part thereof, from such lands are sold.

7. Every public hospital receiving aid under The Public Hospitals Act with the land attached thereto, but not land of a public hospital when occupied by any person as tenant or lessee.

(a) Land owned and used by such a public hospital for farming purposes shall be deemed attached to the hospital within the meaning of this paragraph, notwithstanding that it is separated therefrom by a highway. R.S.O. 1950, c. 24, s. 4, pars. 4-7.

8. Every highway, lane or other public communication and every public square, but not when occupied by a tenant or lessee other than a public commission. R.S.O. 1950, c. 24, s. 4, par. 8; 1955, c. 4, s. 1 (1).

9. Subject to section 43, the property belonging to any county or municipality or vested in or controlled by any public commission, including a municipal parking authority, wherever situate and whether occupied for the purposes thereof or unoccupied but not when occupied by a tenant or lessee. 1960, c. 3, s. 1 (2).

10. Property owned, occupied and used solely and only 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 Association or is otherwise chartered or officially recognized by it.

11. Every industrial farm, house of industry, house of refuge, institution for the reformation of offenders or for the care of children, boys' and girls' home, or other similar insti-
stitution conducted on philanthropic principles and not for the purpose of profit or gain, but only when the land is owned by the institution and occupied and used for the purposes of the institution.

12. Land of 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 funds, but only when the land is owned by the institution and occupied and used for the purposes of the institution. R.S.O. 1950, c. 24, s. 4, pars. 10-12.

13. The property of a children’s aid society discharging the functions of a children’s aid society under The Children’s Aid Societies Welfare Act, whether held in the name of the society or in the name of a trustee or otherwise, if used exclusively for the purposes of and in connection with the society. R.S.O. 1950, c. 24, s. 4, par. 13; 1957, c. 2, s. 1.

14. The property of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual occupation of such property for the purposes of the institution or society. R.S.O. 1950, c. 24, s. 4, par. 14.

(a) For the purposes of this paragraph, an agricultural society under The Agricultural Societies Act shall be deemed to be in actual occupation where the property of the society is rented and the rent is applied solely for the purposes of the society. 1955, c. 4, s. 1 (3).

15. Land acquired by a society or association by reason of its being the site of any battle fought in any war, and maintained, preserved and kept open to the public in order to promote the spirit of patriotism.

16. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which such land is situate consents that it shall be exempt. R.S.O. 1950, c. 24, s. 4, pars. 15, 16.

17. 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 for producing power for sale, 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. 1955, c. 4, s. 1 (4).

18. One acre used for forestry purposes for every ten acres of the farm in one municipality under a single ownership but not more than twenty acres in all, and, where the total acreage consists of more than one separately assessed parcel, the assessor shall treat all such parcels as one parcel for the purpose of determining the exemptions under this paragraph and shall apportion the exemption to each parcel in the ratio of the acreage of each parcel used or partly used for forestry purposes to the total acreage of all parcels used or partly used for forestry purposes. 1953, c. 6, s. 1 (1), part.

5. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land of any religious institution named in the by-law, provided that the land is owned by the institution and occupied and used solely for recreational purposes, on such conditions as may be set out in the by-law. 1952, c. 3, s. 2.

6. The council of a town, village or township may by by-law provide that, if any part of a farm exempted under paragraph 18 of section 4 ceases to be used for forestry purposes so as not to come within the purview of such paragraph, the assessor shall so report to the clerk and that the clerk shall forthwith amend the collector’s roll by inserting therein,

(a) the rates or taxes with which the farm would have been chargeable for the preceding three years if such part of the farm had not been exempt; or

(b) such portion of such rates or taxes as the by-law may provide or the council may by resolution deem proper,

and such rates or taxes or portion thereof are collectable in accordance with such amended roll. 1954, c. 3, s. 3.
7. The council of any local municipality may pass by-laws exempting from taxes, other than school taxes and local improvement rates, the land belonging to and vested in the Navy League of Canada under such conditions as may be set out in the by-law, so long as the land is occupied and used solely for the purposes of carrying out the activities of the Ontario division of the Navy League. 1955, c. 4, s. 2.

8. The exemptions provided for by section 4 are subject to the provisions of The Local Improvement Act as to the assessment for local improvements of land that would otherwise be exempt from such assessment under that section. R.S.O. 1950, c. 24, s. 5.

BUSINESS ASSESSMENT

9.—(1) Irrespective of any assessment of land under this Act, every person occupying or using land for the purpose of, or in connection with, any business mentioned or described in this section shall be assessed for a sum to be called “business assessment” to be computed by reference to the assessed value of the land so occupied or used by him, as follows:

(a) Every person carrying on the business of a distiller for a sum equal to 150 per cent of the assessed value of the land occupied or used by him for such business exclusive of any portion of such land occupied or used by him for the distilling of alcohol solely and only for industrial purposes and for a sum equal to 60 per cent of the assessed value as to such last-mentioned portion.

(b) Every person carrying on the business of a brewer for a sum equal to 75 per cent of the assessed value of the land occupied or used by him for such business exclusive of any portion of such land occupied and used by him as a malting house and for a sum equal to 60 per cent of the assessed value as to such last-mentioned portion.

(c) Every person carrying on the business of a wholesale merchant, insurance company, loan company or trust company, as defined by this Act, or of an express company carrying on business on or in connection with a railway or steamboats or sailing or other vessels or of a land company, or of a loaning land corporation, or of a bank or a banker, or of any other financial business, for a sum equal to 75 per cent of the assessed value.
(d) Every person carrying on the business of selling or distributing goods, wares and merchandise through a chain of more than five retail stores or shops in Ontario, directly or indirectly, owned, controlled or operated by him, for a sum equal to 75 per cent of the assessed value of the land occupied or used by him in such business for a distribution premises, storage or warehouse for such goods, wares and merchandise, or for an office used in connection with such business.

(e) Subject to clause j, every person carrying on the business of a manufacturer for a sum equal to 60 per cent of the assessed value, and a manufacturer is not liable to business assessment as a wholesale merchant by reason of his carrying on the business of selling by wholesale the goods of his own manufacture on such land. R.S.O. 1950, c. 24, s. 6 (1), cls. (a-e).

(f) Every person carrying on the business of what is known as a departmental store or of a retail merchant dealing in more than five branches of retail trade or business in the same premises or in separate departments of premises under one roof, or in connected premises, where the assessed value of the premises exceeds $20,000, or of a retail coal or fuel oil or wood or lumber dealer, lithographer, printer or publisher, except the publisher of a newspaper, for a sum equal to 50 per cent of the assessed value; but in cities having a population of not less than 100,000, retail coal or fuel oil dealers shall be assessed for a sum equal to 30 per cent of the assessed value. R.S.O. 1950, c. 24, s. 6 (1), cl. (f); 1953, c. 6, s. 3 (1).

(g) Every person practising or carrying on business as a barrister, solicitor, notary public, conveyancer, physician, surgeon, oculist, aurist, medical electrician, dentist, veterinarian, civil, mining, consulting, mechanical or electrical engineer, surveyor, contractor, builder, advertising agent, private detective, employment agent, accountant, assignee, auditor, osteopath, chiropractor, massagist, architect and, subject to subsection 10, every person carrying on a financial or commercial business or any other business as agent, for a sum equal to 50 per cent of the assessed value; but where a person belonging to any class mentioned in this clause occupies or uses land partly for the purposes of his business and partly
as a residence 30 per cent of the assessed value of the land occupied or used by him shall for the purpose of the business assessment be taken to be the full assessed value of the land so occupied or used. R.S.O. 1950, c. 24, s. 6 (1), cl. (g).

(h) Every person carrying on the business of operating a radio or television broadcasting station or carrying on business as the publisher of a newspaper in a city, for a sum equal to 35 per cent and in any other municipality for a sum equal to 25 per cent of the assessed value. R.S.O. 1950, c. 24, s. 6 (1), cl. (h); 1957, c. 2, s. 2 (1).

(i) Every person carrying on the business of a retail merchant in cities having a population of 50,000 or over, for a sum equal to 25 per cent of the assessed value; in other cities and towns having a population of 10,000 or over for a sum equal to 30 per cent of the assessed value, and in all other municipalities for a sum equal to 35 per cent of the assessed value.

(j) Every person carrying on the business of a flour miller in a mill producing on an average less than fifty barrels a day, for a sum equal to 35 per cent of the assessed value. R.S.O. 1950, c. 24, s. 6 (1), cls. (i, j).

(k) Every person carrying on the business of,

(i) a telegraph or telephone company, or

(ii) a transportation system, other than one for 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 liquefied petroleum gas or any mixture or combination of the foregoing, or

(iii) the transmission of water or of steam, heat or electricity for the purposes of light, heat or power,

for a sum equal to 25 per cent of the assessed value of the land (not being a highway, lane or other public communication or public place or water or private right of way), occupied or used by such person, exclusive of the value of any machinery, plant or appliances erected or placed upon, in, over, under or affixed to such land.
(l) Every person carrying on the business of transporting, transmitting or distributing by pipe line crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or liquefied petroleum gas or any mixture or combination of the foregoing, for a sum equal to 25 per cent of the assessed value of the land excluding any pipe line liable to assessment under section 40 or 41. 1957, c. 2, s. 2 (2).

(m) Every person carrying on the business of a supervised car park, for a sum equal to 10 per cent of the assessed value.

(i) For the purpose of this clause, a supervised car park means an area of unimproved land where motor vehicles are parked or stored under supervision and where a charge for such supervision is made. R.S.O. 1950, c. 24, s. 6 (1), cl. (l).

(n) Every person carrying on the business of a photographer or of a theatre, concert hall, or skating rink, or other place of amusement, or of a boarding stable, or a livery, or the letting of vehicles or other property for hire, or of a restaurant, eating house, or other house of public entertainment, or of an hotel or motel or any business not specially mentioned before in this section, for a sum equal to 25 per cent of the assessed value. R.S.O. 1950, c. 24, s. 6 (1), cl. (m); 1959, c. 6, s. 1.

Exception

(2) Where any person who is the owner or tenant of land sets aside an area of land for the exclusive use of his employees for parking their motor vehicles while at work and no charge is made for such parking privileges, such person is not liable for business assessment on land actually used for such purpose. 1955, c. 4, s. 3.

(3) Where a manufacturer also carries on the business of a transportation system for 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, he shall not be assessed for business assessment as a manufacturer in respect of such transportation system. 1957, c. 2, s. 2 (3).

(4) Every proprietary or other club in which meals are furnished, whether to members or others, is liable to a business
assessment for a sum equal to 25 per cent of the assessed value of the land occupied or used for the purposes of the club.

(5) Subject to subsections 6 and 7, no person shall be assessed in respect of the same premises under more than one of the clauses of subsection 1, and, where any person carries on more than one of the kinds of business mentioned in that subsection on the same premises, he shall be assessed by reference to the assessed value of the whole of the premises under that one of those clauses in which is included the kind of business that is the chief or preponderating business of those so carried on by him in or upon such premises.

(6) Where a manufacturer also carries on the business of a retail merchant, he shall be assessed as a retail merchant in respect of any premises or of any portion of any premises that are occupied and used by him solely and only for the purpose of such business.

(7) Where a person carrying on the business of a public garage, as defined by paragraph 127 of subsection 1 of section 379 of The Municipal Act, also carries on the business of a supervised car park, he shall be assessed as a person carrying on the business of a supervised car park in respect of any premises or of any portion of the premises that are occupied and used by him solely and only for the purpose of such business.

(8) Where the amount of the assessment of any person assessable under this section would under the foregoing provisions be less than $100, he shall be assessed for the sum of $100.

(9) Where any person mentioned in subsection 1 occupies or uses land partly for the purpose of his business and partly for the purpose of a residence, he shall be assessed in respect of the part occupied for the purpose of his business only; but this provision does not apply to persons assessed under clause g of subsection 1.

(10) A financial or commercial business does not include a business carried on by operating steamboats, sailing or other vessels, tow barges or tugs, nor the business of a steam railway. R.S.O. 1950, c. 24, s. 6 (2-8).

(11) No person occupying or using land as a rooming house, farmers, farm, market garden, nursery or for the keeping of bees for
the production of honey is liable to business assessment in respect of such land.

(a) In this subsection, "rooming house" means any house or building or portion thereof in which the proprietor resides and occupies at least 10 per cent of the floor space as his residence, and supplies, for hire or gain, to other persons lodging with or without meals in rooms furnished by the proprietor with necessary furnishings, and does not include an hotel or apartment house. R.S.O. 1950, c. 24, s. 6 (9); 1953, c. 6, s. 3 (2).

(12) No subordinate lodge of any registered friendly society and no officer thereof is liable to any business assessment in respect of any business of such subordinate lodge.

(13) Every person assessed for business assessment is liable for the payment of the tax thereon and the tax does not constitute a charge upon the land occupied or used.

(14) Wherever in this section general words are used for the purpose of including any business that is not expressly mentioned, such general words shall be construed as including any business not expressly mentioned, whether or not such business is of the same kind as or of a different kind from those expressly mentioned. R.S.O. 1950, c. 24, s. 6 (10-12).

TELEGRAPH AND TELEPHONE COMPANIES

10.—(1) Every telephone company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 60 per cent of the amount of the gross receipts from all telephone and other equipment belonging to the company located within the municipal limits of the city, town, village or police village, for the year ending on the 31st day of December next preceding the assessment; but in cities having a population of not less than 100,000 such company shall be assessed for 75 per cent of such gross receipts.

(2) To remove doubts, it is hereby declared that the receipts of a telephone company from long distance business or calls in a municipality or police village are and always have been liable to assessment under subsection 1 in such municipality or police village. R.S.O. 1950, c. 24, s. 7 (1, 2).

(3) Subject to subsection 4, every telephone company shall be assessed in every township 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 assessment, 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 by the company on the 31st day of December next preceding the assessment, at the rate of $7.50 per mile.

(4) Where a telephone company does not operate generally throughout Ontario and is not authorized by statute to carry on business throughout Ontario, it shall be assessed in every township 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 assessment, 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 the 31st day of December next preceding the assessment, at the rate of $7.50 per mile.

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

(a) the portion of a circuit within a police village shall not be included;

(b) 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;

(c) every circuit regardless of its length that connects two or more central exchange switchboards shall be included. 1955, c. 4, s. 4 (1).

(6) In a township, the land of a telephone company on which any building is erected or placed, and the building itself, are liable to assessment.

(7) Every telegraph company carrying on business in a city, town, village or police village, in addition to any other assessment to which it may be liable under this Act, shall be assessed for 50 per cent of the amount of the gross receipts belonging to the company in such city, town, village or police village from the business of the company for the year ending on the 31st day of December next preceding the assessment.
(8) In every township, there shall be assessed against every such telegraph company a sum equal to $40 for every mile of the length of one wire placed or strung on the poles or other structures or in conduits operated or used by the company in the township and in use on the 31st day of December next preceding the assessment and a sum equal to $5 per mile for each additional wire so placed or strung on the 31st day of December next preceding the assessment.

(9) In a township, the land of a telegraph company on which any building is erected or placed, and the building itself, are liable to assessment.

(10) The telephone and telegraph plant, poles and wires of a steam railway company that are used exclusively in the running of trains or for any other purposes of a steam railway and not for commercial purposes are exempt from assessment; but each of such wires when used for commercial purposes shall be assessed at $5 per mile in the manner hereinbefore mentioned.

(11) In the computation of the length of telegraph wires and additional wires for assessment in a township, the wires placed or strung within the area of any police village and the wires of all branch and loop lines that do not exceed twenty-five miles in length shall not be included. R.S.O. 1950, c. 24, s. 7 (6-11).

(12) In the measurement of such additional wires or circuits, 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. 1955, c. 4, s. 4 (2).

(13) Every company assessed as provided in this section is exempt from assessment in any municipality in respect of all machinery, plant and appliances wherever situate, and is exempt from assessment in cities, towns, villages and police villages in respect of all structures placed on, over, under or affixed to any highway, lane or other public communication, public place or water.

(14) Where the poles, structures, conduits or wires of a telegraph or telephone company are placed on a boundary line between two townships or so near thereto that they are in some places on one side and in other places on the other side of the boundary line or are placed on a road that lies between two townships, although it may deviate so as in some places to be wholly or partly within either of them, the company shall
be assessed in each township for one-half of the amount assessable against it under subsection 3, 4, 8, or 10, as the case may be, in both the townships taken together.

(15) Notwithstanding subsection 13, the assessment of a Real telephone company or telegraph company under this section shall be deemed to be real property assessment, and the taxes payable by any such company are a lien upon all the lands of the company in the municipality. R.S.O. 1950, c. 24, s. 7 (13-15).

11.—(1) Every telegraph and telephone company doing business in Ontario shall on or before the 1st day of March in each year transmit to the assessment commissioner or, if there is no assessment commissioner, to the clerk of every city, town and village and to the clerk of the township in the case of a police village in which the company does business, a statement in writing of the amount of the gross receipts of the company in such city, town, village or police village for the year ending on the 31st day of December next preceding the assessment.

(2) Every telegraph and telephone company doing business in Ontario shall on or before the 1st day of March in each year transmit to the assessment commissioner or, if there is no assessment commissioner, to the clerk of every township in which the company does business, a statement in writing (Form 8) showing,

(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 adjoining townships) in use by the company in such township 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 adjoining townships) whether or not in use by the company in such township 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 adjoining townships) in use by the company in such township 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 adjoining townships) whether or not in use by the company in such township on the 31st day of December next preceding the assessment. 1955, c. 4, s. 5.

12.—(1) Where in a township the density of population is not less than 150 of population to 500 acres, the council thereof may, subject to the approval of the Department, by by-law define such areas and declare them to be police villages for the purposes of section 10, and each year thereafter so long as the by-law remains in force every telephone and telegraph company carrying on business in the areas shall be assessed therein on a gross receipts basis in the manner provided in section 10, except that in such case the company shall be assessed for 45 per cent of the amount of the gross receipts from all equipment belonging to the company located within the areas.

(2) Every by-law passed under subsection 1 shall have attached thereto a map showing clearly the boundaries of the areas. R.S.O. 1950, c. 24, s. 9 (1, 2).

(3) Where a by-law is passed under subsection 1, every telephone and telegraph company required under section 11 to transmit a statement to the municipality shall keep records of the gross receipts earned by the company on and after the 1st day of January in the year following that in which the by-law was approved by the Department, and the statement required to be transmitted to the municipality by the 1st day of March in the second year following that in which the by-law was approved shall be based on the gross receipts earned by the company in the year following that in which the by-law was approved. 1955, c. 4, s. 6 (1).

(4) Upon the passing, amending or repealing of a by-law under subsection 1, the clerk shall forthwith transmit a copy thereof to the Minister and to every telephone and telegraph company carrying on business in the areas defined in the by-law. R.S.O. 1950, c. 24, s. 9 (4); 1952, c. 3, s. 5 (1).

13. Notwithstanding the other provisions of this Act or any other general or special Act, the total amount of the taxes and rates levied and imposed in any year in respect of the gross receipts of a telephone company in a municipality shall not exceed an amount equal to 5 per cent of the total of the gross receipts of the company from its business in the munici-
pality for the year ending on the 31st day of December next preceding the assessment, and the effect of such limitation is the responsibility of the municipality and shall be charged to its general funds and not to any body for which the council is required by law to levy and impose taxes and rates. 1953, c. 6, s. 4; 1957, c. 2, s. 3.

EASEMENTS AND LAND USED AS LANES

14.—(1) Where an easement is appurtenant to any land, it 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.

(2) Where land is laid out and used as a lane and is subject to such rights of way as prevent any beneficial use of it by the owner, it shall not be assessed separately, but 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 and in such cases the assessor shall return the land so used as "Lane not assessed".

(3) Where a dominant tenement is sold for arrears of taxes, the easements appurtenant thereto shall pass to the purchaser and, where a servient tenement is sold for arrears of taxes, the sale shall not affect any easement to which it is subject.

(4) A restrictive covenant running with the land shall be deemed to be an easement within the meaning of this section. R.S.O. 1950, c. 24, s. 10.

15.—(1) Where land sold for arrears of taxes was a dominant tenement at the time of sale and was so sold after the 3rd day of April, 1930, the easements appurtenant thereto shall be deemed to have passed to the purchaser.

(2) Where land sold for arrears of taxes was a servient tenement at the time of sale and was so sold after the 3rd day of April, 1930, the easements to which the land was subject are not affected by the sale.

(3) For the purposes of this section, a restrictive covenant running with the land shall be deemed to be an easement.

(4) Nothing in this section in any way affects or defeats any rights of the Crown with respect to its interest in any land which, or any interest in which, has been sold for taxes, or against which, or any interest in which, a tax arrears certificate has been registered. R.S.O. 1950, c. 24, s. 11.
ASSESSMENT RETURNS BY TAXPAYERS

**16.**—(1) The assessment commissioner, if any, every assessor of a municipality, the county assessor, the commissioner and members of courts of revision, the county court judge, the members of the Ontario Municipal Board and officials of the Department shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for the purpose of making a proper assessment thereof or of making a proper business assessment in respect thereof. R.S.O. 1950, c. 24, s. 12 (1); 1956, c. 3, s. 2 (1).

(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 to make a proper assessment of the land and every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, to make a proper business assessment in respect thereof, and to obtain the information he requires with respect to any person whose name he is required to enter on the assessment roll or in the census register. 1956, c. 3, s. 2 (2).

**17.**—(1) Where an assessment commissioner or an assessor has twice visited land for the purpose of making a proper assessment thereof or a proper business assessment in respect thereof or census and has been unable to obtain all information necessary for such purpose, he may deliver or cause to be delivered or mailed to the address of any person, whether resident in the municipality or not, who is or may be assessed in respect of the land, a notice and any of the questionnaires in Form 1.

(2) Every person to whom such notice and any of such questionnaires are delivered or mailed shall, within ten days after the delivery or mailing, enter thereon in the proper places all the information required thereby that is within his knowledge and sign and deliver or mail the questionnaires to the assessment commissioner or assessor whose name and address appear on the notice.

(3) Except as provided in this or any other section of this Act, no person may be required by an assessment commissioner, assessor or other person to furnish information with respect to the assessment of land, business or persons or with respect to the census. R.S.O. 1950, c. 24, s. 13.
18. The assessor is not bound by any statement delivered under section 16 or 17, nor does it excuse him from making due inquiry to ascertain its correctness, and, notwithstanding any such statement, the assessor may assess every person for such amount as he believes to be just and correct, and may omit his name or any land that he claims to own or occupy, if the assessor has reason to believe that he is not entitled to be placed on the roll or to be assessed for such land. R.S.O. 1950, c. 24, s. 14.

19.—(1) Every person who, having been required to furnish information under section 16 or 17, makes default in delivering or furnishing it and any corporation that makes default in delivering the statement mentioned in section 11 is guilty of an offence and on summary conviction is liable to a fine of not more than $100 and an additional fine of $10 for each day during which default continues.

(2) Every person who knowingly states anything false in any such statement or in furnishing such information is guilty of an offence and on summary conviction is liable to a fine of not more than $200. R.S.O. 1950, c. 24, ss. 15 (1, 2), 232.

(3) Every person who wilfully obstructs or interferes with any person referred to in subsection 1 of section 16 in the performance of any of his duties or the exercise of his rights, powers and privileges under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than $200. R.S.O. 1950, c. 24, ss. 15 (3), 232; 1957, c. 2, s. 4.

PREPARATION OF ASSESSMENT ROLLS

20.—(1) Every assessor shall prepare an assessment roll in which after diligent inquiry he shall set down, according to the best information to be had, the particulars hereinafter mentioned, and in doing so he shall observe the following provisions:

1. He shall set down the names and surnames, in full, if they can be ascertained, of all persons, whether they are or are not resident in the municipality, ward, or district for which he has been appointed, who are liable to assessment therein.

2. He shall set down in the proper column opposite his name the amounts assessable against each person. R.S.O. 1950, c. 24, s. 16 (1), cls. (a, b).
3. The value of the machinery and equipment referred to in paragraph 17 of section 4 shall not be entered on the roll. 1958, c. 4, s. 2 (1).

4. Land known to be subdivided shall be designated in the roll by the numbers or other designation of the subdivisions, with reference where necessary to the plan or survey thereof, and land not subdivided into lots shall be designated by its boundaries or other intelligible description.

5. Where part of a subdivision lot in a municipality is to be assessed, it is a sufficient description of it if the name of the owner and the tenant, if any, and the number of feet of its frontage are entered on the assessment roll, and the part assessed shall be deemed to be that part of the lot belonging to the owner whose name is so entered.

6. Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of any building thereon) in the separate occupation of any person shall be separately assessed; provided that no portion of any building used or intended to be used as a residence shall be separately assessed unless it is a domestic establishment of two or more rooms in which the occupants usually sleep and prepare and serve meals.

7. Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll, and the provisions of section 143 apply.

8. Subject to subsection 4, where land is assessed against both owner and tenant, both names shall be entered on the roll, bracketed opposite the land, and numbered on the roll.

9. The assessor shall also enter on the roll, bracketed with the name of the owner or tenant, the name of the husband or wife, as the case may be, of such owner or tenant who is entitled to be a municipal elector under The Municipal Act.

(Note.—In cities and separated towns the particulars required by paragraph 9 may be entered in a separate or supplementary assessment roll. See section 22.)

10. No assessment shall be made against the name of any deceased person, but, when the assessor is unable to ascertain the name of the person who should be assessed in lieu of the
deceased person, he may enter, instead of such name, the words "Representatives of A. B., deceased" (giving the name of the deceased person). R.S.O. 1950, c. 24, s. 16 (1), cls. (c-i).

11. The assessor shall also enter on the roll as required by section 24 the name of every farmer's son, farmer's daughter, and farmer's sister entitled to be entered thereon and shall also enter on the roll, bracketed with the name of every farmer's son entered thereon, the name of the wife of such farmer's son who is entitled to be a municipal elector under The Municipal Act.

R.S.O. 1960, c. 249.

12. Where in any municipality or portion of a municipality streets and other highways are commonly known locally by names or numbers, they shall be entered and listed in the assessment roll by their names or numbers according to such orderly plan or method that every separately assessed parcel fronting on either side of such street or highway is entered on the roll in proper sequence of street numbers for that side of the street or highway on which it fronts or, if there are no street numbers, in such other suitable sequence for that side of the street or highway on which it fronts as will ensure ready and certain identity for each separately assessed parcel.

13. Where in any municipality or portion of a municipality streets and highways are not commonly known locally by names or numbers, every assessed parcel shall be entered in the assessment roll according to such orderly plan or method and in such suitable sequences as will ensure ready and certain identity for each separately assessed parcel.

14. In the preparation of the assessment roll for any municipality, it shall be so arranged that the assessments for each ward and for each polling subdivision into which the municipality is divided shall be kept separate from the assessments for every other ward and polling subdivision.

15. In the preparation of the assessment roll for any township divided into public school areas or public school sections, it shall be so arranged that the assessments for each public school area or public school section shall be kept separate from the assessments for every other public school area or public school section; provided that this paragraph does not apply in any township divided into wards or polling subdivisions if the boundaries thereof or of a grouping thereof do not coincide with the boundaries of the public school areas or public school sections. R.S.O. 1950, c. 24, s. 16 (1), cls. (k-o).
Further particulars

(2) The assessor shall set down the particulars in separate columns as follows:

Column 1.—The successive number on the roll.

Column 2.—Name (surname first) and post office address and rural route mail number, if any, of every taxable person (including the owner and tenant in regard to each parcel of land) and of every person otherwise assessable and entitled to have his name entered on the roll.

Column 3.—Year of birth of every person entered on the roll.

Column 4.—Statement whether the person is a British subject or an alien by inserting opposite his name the letters "B S" or "A", as the case may be.

Column 5.—Statement whether the person is an owner or tenant by inserting opposite his name the letter "O" or "T", as the case may be, and where the person is a "farmer's son", "farmer's daughter" or "farmer's sister", there shall also be similarly entered the letters "F S", "F D" or "F Sis", and, in the case of a person who is entitled to be a municipal elector by reason of being the husband or wife of the person rated or entitled to be rated for land as provided by The Municipal Act or by reason of being the wife of a farmer's son, or a farmer's daughter, or farmer's sister, there shall also be entered the letters "M F N C", meaning that such person is entitled to vote at municipal elections but is not to be counted for the purpose of determining representation in the county council, and all such names shall be numbered on the roll.

(Note.—In cities and separated towns it is not necessary to enter on the roll the letters "M F N C" as above required as the names of such persons may be entered on a separate or supplementary assessment roll. See section 22.)

Column 6.—Occupation and, in the case of women, a statement whether the person is a spinster, married woman, or widow, by entering opposite the name of the person the letter "S", "M" or "W", as the case may be, and in the case of a non-resident owner the letters "NR". (Note.—See as to trustees, etc., section 32 (8).)

Column 7.—Number of concession, name of street, or other designation of the local division in which the land lies.

Column 8.—Number of lot, house, etc., in such division. (Note.—See also subsection 3.)
Column 9.—Number of acres, or other measures showing the extent of the property.

Column 10.—Actual value of the parcel of real property, exclusive of the buildings thereon.

Column 11.—Value of buildings as determined under section 35.

Column 12.—Total actual value of the land.

Column 13.—Total amount of taxable land.

Column 14.—Total value of the land if liable for school rates only.

Column 15.—Total value of land exempt from taxation or liable for local improvements only.

Column 16.—Total assessment for real property under clauses a and c of subsection 2 of section 294 of The Municipal Act, R.S.O. 1960, c. 249.

Column 17.—Percentage applied in determining the amount of business assessment under section 9.

Column 18.—Amount of business assessment under section 9.

Column 19.—Total assessment.

Column 20.—Residential assessment (include value of both land and buildings).

Column 21.—Professional and commercial assessment (include value of both land and buildings).

Column 22.—Manufacturing and industrial assessment (include value of both land and buildings).

Column 23.—Farm assessment (include value of both land and buildings, but only land actually in use for agricultural purposes or the growing of timber).

Column 24.—Vacation resort assessment (include value of both land and buildings used as summer cottages, hotels for summer use, ski and hunting lodges, etc.).

Column 25.—Waste land assessment (the value of any lands that are not suitable for agricultural purposes or the growing of timber or used as a vacation resort).
Column 26.—Religion.

Column 27.—School sections, and whether a public or separate school supporter, by inserting the letter "P" or "S", as the case may be.

Column 28.—Number of persons in the family of each person assessed as a resident, including such person and all other persons residing on the premises.

Column 29.—Number of dogs and number of bitches.

Column 30.—Date of delivery of notice under section 48.

Column 31.—Remarks. R.S.O. 1950, c. 24, s. 16 (2); 1957, c. 2, s. 5 (1); 1958, c. 4, s. 2 (3); 1959, c. 6, s. 2.

(3) Opposite the name of every person entered on the assessment roll but not assessed for land the assessor shall, in columns 7 and 8, enter,

(a) in the case of a city, town or village, the residence of such person by its number, if any, and the street or locality in which it is situate;

(b) in the case of a township, the concession wherein and the lot or part of the lot whereon such person resides, and in all cases any additional description as to locality or otherwise that may be reasonably necessary to enable such residence to be ascertained and verified. R.S.O. 1950, c. 24, s. 16 (3).

(4) The assessor may vary the form of the assessment roll so as to show in columns 1, 2, 3, 5 and 6 the name and other particulars relating to tenants (or if there is no tenant by entering in column 2 the words "vacant lot") and in an additional set of columns numbered 1a, 2a, 3a, 4a and 5a similar particulars relating to the owner or tenant if the tenant is a lessee holding under a lease extending over twenty-one or more years, and by inserting in column 4a the letter "O" or "L", as the case may require, opposite the name of the owner or lessee. R.S.O. 1950, c. 24, s. 16 (4); 1955, c. 4, s. 7.

(5) The form may be varied to facilitate the use of mechanical methods of preparing the roll, and without limiting the generality of the foregoing,

(a) in the case of a British subject, the letters "B S" may be omitted and such omission signifies that the person is entered on the roll as a British subject;
(b) the letters "M F" may be entered in place of the letters "M F N C";

(c) in the case of a public school supporter, the letter "P" may be omitted and such omission signifies that the person is entered on the roll as a public school supporter;

(d) in the case of an owner, the letter "O" may be omitted and such omission signifies that the person is entered on the roll as an owner. R.S.O. 1950, c. 24, s. 16 (5).

21. The Minister may, subject to the approval of the Lieutenant Governor in Council, by regulation prescribe rules and the class of municipality to which the rules shall apply for the guidance of assessors, and every assessor affected thereby shall conduct himself in accordance therewith. R.S.O. 1950, c. 24, s. 17.

22. In cities and separated towns and in municipalities in the territorial districts, it is not necessary to comply with the provisions of paragraph 9 of subsection 1 of section 20 or of column 5 in subsection 2 of section 20 as to the entry of the letters "M F N C", but the name of every person who is entitled to be a municipal elector by reason of being the wife or husband of the person rated or entitled to be rated for land as above set out may be entered in a separate or supplementary assessment roll by the assessor and all such rolls shall be verified by the assessor by his affidavit or solemn affirmation according to the following form:

I (name and residence) make oath and say (or solemnly declare and affirm) that:

I have, according to the best of my information and belief, set down in the above separate assessment roll the name of every person who is entitled to be a municipal elector by reason of being the husband or wife of the person rated or entitled to be rated for land as provided by The Municipal Act.

R.S.O. 1950, c. 24, s. 18; 1959, c. 6, s. 3, amended.

23.—(1) Notwithstanding anything in this Act, in a municipality composed of more than one township, the assessor, when he finds it difficult for any reason to comply with the provisions of this Act requiring a separate assessment of each lot or subdivision thereof, may assess the land of any person en bloc and for a lump sum or at so much per acre, without placing a separate valuation upon each lot or subdivision thereof, and without distributing the assessment in any way.
or entering any other details in the assessment roll or observ-
ing any of the formalities in relation to the assessment roll, prescribed by this Act.

(2) Where any part of such land is to the knowledge of the assessor occupied by any person as tenant, he shall enter the name of such person on the roll and make a separate assessment of the land so occupied, but failure to enter such tenant on the roll or to assess the lands occupied by him does not render invalid any assessment en bloc and for a lump sum or at so much per acre as provided by subsection 1. R.S.O. 1950, c. 24, s. 20.

24.—(1) In this section,

(a) "farm" means not less than twenty acres of land in the actual occupation of the owner of it;

(b) "father" includes stepfather;

(c) "mother" includes stepmother;

(d) "owner" means a person who is owner in his or her own right, or a person whose wife is owner in her own right, of any estate for life or any greater estate legal or equitable, or of a leasehold estate, the term of which is not less than five years, except where the person is a widow and in that case "owner" means "owner in her own right" of such an estate;

(e) "son", "sons", "farmer's son" and "farmers' sons" means son or sons, stepson or stepsons of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;

(f) "daughter", "daughters", "farmer's daughter" and "farmers' daughters" means daughter or daughters, stepdaughter or stepdaughters of the full age of twenty-one years not otherwise entitled to be entered on the voters' list;

(g) "farmer's sister" means a sister of the full age of twenty-one years, not otherwise entitled to be entered on the voters' list, who is the sister of the owner of a farm who is unmarried or is a widower, and has resided on the farm with such owner for the twelve months next preceding and is residing thereon at the date fixed for beginning to make the assessment roll.

(2) Subject to subsections 3 to 10, where a father or mother is the owner of a farm, his or her sons and daughters who have
resided on the farm for the twelve months next preceding and are residing thereon at the date fixed for beginning to make the assessment roll have the same right to be entered on the roll as if they were jointly assessed for the farm with the father or mother, but they shall be entered on the roll as farmers' sons, or farmers' daughters, as the case may be.

(3) Where the amount at which the farm is assessed is insufficient, if equally divided between a father or mother and son or daughter, and they were jointly assessed for it, to qualify both to vote at a municipal election, the son or daughter is not entitled to be entered on the roll in respect of the farm.

(4) If the father is living and there are more sons than one resident as provided in subsection 2, and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify the father and all such sons to vote at a municipal election, so many of the sons in the order of their seniority, beginning with the eldest, as the amount at which the farm is assessed, if equally divided between them and the father, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons.

(5) If the father is dead and the mother is a widow and the farm is not assessed for an amount sufficient, if equally divided between them, to qualify all of them to vote at a municipal election, so many of the sons, in the order mentioned in subsection 4, as the amount at which the farm is assessed, if equally divided between the mother and them, would be sufficient to qualify, are entitled to be entered on the roll as farmers' sons.

(6) Where a father or mother has no sons, the daughters, if any, for the purposes of subsection 4 or 5 are entitled to be entered on the roll as farmer's daughters in the same manner and to the same extent as the sons, if there had been sons, would have been entitled to be entered on the roll.

(7) Where a father or mother has sons and daughters and the farm is assessed at an amount more than sufficient to entitle the father or mother and all the sons to be entered on the roll, but is not assessed for an amount sufficient to qualify also all such daughters to vote at a municipal election, so many of the daughters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the father, mother and the sons and daughters, would be sufficient to qualify, are entitled to be entered on the roll as farmers' daughters.
(8) A farmer's sister has the same right to be entered on the roll as if she were jointly assessed for the farm with the owner, but she shall not be entered thereon as a farmer's sister unless the amount at which the farm is assessed is sufficient, if equally divided between them, to qualify both to vote at a municipal election.

(9) In case more than one farmer's sister has the right under subsection 8 to be entered on the roll with the owner, and the farm is not assessed for an amount sufficient to qualify all such farmer's sisters to vote at a municipal election, so many of the farmer's sisters in the order mentioned for sons in subsection 4 as the amount at which the farm is assessed, if equally divided between the owner and the farmer's sisters, would be sufficient to qualify, are entitled to be entered on the roll as farmer's sisters.

(10) Occasional or temporary absence from the farm for a time or times not exceeding in the whole six of the twelve months does not disentitle a farmer's son, farmer's daughter or farmer's sister to be entered on the roll. R.S.O. 1950, c. 24, s. 21.

ENTRY OF SCHOOL SUPPORTERS ON ROLL

25. Where the index book required by section 54 of The Separate Schools Act is prepared, the assessor shall be guided thereby in ascertaining who have given the notices that are by law necessary in order to entitle supporters of Roman Catholic separate schools to exemption from the public school tax. R.S.O. 1950, c. 24, s. 23.

26. The assessor, where the entry in the index book mentioned in section 25 does not show a ratepayer to be a supporter of separate schools, shall accept the statement of the ratepayer, or a statement made on his behalf and by his authority, and not otherwise, that he is a Roman Catholic, as sufficient prima facie evidence for placing such person in the proper column of the assessment roll for separate school supporters, or if the assessor knows personally any ratepayer to be a Roman Catholic this also is sufficient for placing him in such column. R.S.O. 1950, c. 24, s. 24.

27.—(1) The court of revision shall hear and determine all complaints with regard to persons alleged to be wrongfully placed upon or omitted from the roll as public school supporters or as Roman Catholic separate school supporters, and any person so complaining or any ratepayer may give notice in
writing to the assessment commissioner or, if none, to the
clerk of the municipality of such complaint, and the provisions
of this Act as to giving notice of complaints against the
assessment roll and proceedings for the trial thereof apply
to complaints under this section except that the notice of
complaint may be given at any time on or before the 14th
day of October or the last day for appealing to the court
of revision, whichever is the later.

(2) Liability in respect of public or separate school support
shall be determined in accordance with the circumstances
existing at the time the notice of complaint was given.

(3) Notwithstanding subsection 1, if the notice of complaint
is received more than thirty days before the last day for giving
the notice under subsection 1, the assessment commissioner
or, if none, the assessor shall prepare and deliver to the clerk
of the municipality, on or before the last day for giving the
notice of complaint, a revised assessment notice showing
liability in accordance with the circumstances existing at the
time the notice of complaint was given, which notice shall
be sent by the clerk, with the notice of the sitting of the court
of revision to consider the complaint, to the owner or tenant
to be assessed, to the owner or tenant appearing on the assess-
ment roll and to the complainant, and the court of revision
shall amend the roll in accordance with such revised assessment
notice unless one of the parties concerned or his agent appears
at the hearing and objects thereto, in which event the court
of revision shall determine the matter as provided in sub-
section 1. 1960, c. 3, s. 2.

28.—(1) In the case of a municipality in which there are
supporters of a Roman Catholic separate school therein, or
contiguous thereto, there shall be printed in conspicuous
characters, or written across or on the assessor’s notice to
every ratepayer provided for by section 48 and set out as
Form 2, in addition to the proper entry heretofore required
to be made in the column respecting the school tax, the fol-
lowing words: “You are assessed as a Separate School sup-
porter” or “You are assessed as a Public School supporter”,
as the case may be; or these words may be added to the notice
to the ratepayer set forth in such Form.

(2) Where a ratepayer, who was in the next preceding year
assessed as a public school supporter, is being assessed as a
separate school supporter or where a ratepayer, who was in
the next preceding year assessed as a separate school sup-
porter, is being assessed as a public school supporter, it is
the duty of the assessor to give, in addition to all other notices,
a written or printed notice to the ratepayer that the change is being made. R.S.O. 1950, c. 24, s. 26.

CENSUS

29.—(1) The assessor of every municipality shall take a yearly census of the inhabitants of the municipality according to the following age groups:

<table>
<thead>
<tr>
<th>Group</th>
<th>Age</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.-3 and under</td>
<td>5.-8 and 9</td>
</tr>
<tr>
<td>2.-4</td>
<td>6.-10 to 13</td>
</tr>
<tr>
<td>3.-5</td>
<td>7.-14</td>
</tr>
<tr>
<td>4.-6 and 7</td>
<td>8.-15</td>
</tr>
<tr>
<td>5.-8 and 9</td>
<td>10.-20 to 59</td>
</tr>
<tr>
<td>6.-10 to 13</td>
<td>11.-60 to 64</td>
</tr>
<tr>
<td>7.-14</td>
<td>12.-65 to 69</td>
</tr>
<tr>
<td>8.-15</td>
<td>13.-70 and over</td>
</tr>
</tbody>
</table>

(2) The assessor shall enter the census in a register to be provided for the purpose by the clerk of the municipality, according to the form and including the particulars approved by the Department.

(3) The register duly completed by the assessor shall be returned to the clerk with the assessment roll or at such other time of the year as the council may by by-law direct. R.S.O. 1950, c. 24, s. 27.

LIST OF LANDS PATENTED, LOCATED, ETC.

30. The county treasurer shall, from the list transmitted to him by the Minister of Lands and Forests under section 36 of The Public Lands Act, furnish to the clerk of each municipality in the county a copy of the list, so far as regards lands in such municipality, and such clerk shall furnish the assessors respectively with a statement showing what lands in the list are liable to assessment within such assessor's assessment district. R.S.O. 1950, c. 24, s. 28.

(Note.—See The Public Lands Act, R.S.O. 1960, c. 324, s. 36, requiring the Minister of Lands and Forests to send a list of lands patented, located, etc., to treasurers of counties and of local municipalities in unorganized territory.

See The Registry Act, R.S.O. 1960, c. 348, s. 108, and The Land Titles Act, R.S.O. 1960, c. 204, s. 177, requiring registrars and masters to furnish lists of transfers of land to municipalities.)
MODE OF ASSESSMENT OF LANDS

31. Except as otherwise provided, land shall be assessed in the municipality in which it lies and, in the case of a municipality divided into wards, in the ward in which it lies. R.S.O. 1950, c. 24, s. 29.

32.—(1) Land occupied by the owner shall be assessed against him. 

(2) Unoccupied land the owner of which is resident in the municipality shall be assessed against him. 

(3) Land owned by a resident in the municipality and occupied by any person other than the owner shall be assessed against the owner and the tenant. 

(4) Occupied land owned by a person who is not a resident in the municipality shall be assessed against the owner, if known, and against the tenant. R.S.O. 1950, c. 24, s. 30 (1-4). 

(5) Unoccupied land owned by non-residents shall be assessed in the same manner as the land of residents and, where the name of the owner cannot be ascertained, the assessor shall insert the word “non-resident” in the column in the assessment roll for the name of the owner opposite the description of the land. R.S.O. 1950, c. 24, s. 30 (5); 1956, c. 3, s. 4. 

(6) Where land is owned by more persons than one, and any one of the owners is not resident in the municipality, 

(a) if the land is occupied by any person other than the owners, it shall be assessed against the tenant and against such of the owners as are known; and 

(b) if occupied by any of the owners or if unoccupied, it shall be assessed against all the owners who are known. 

(7) Where the land is assessed against a tenant under section 4 or 6, the tenant, for the purpose of imposing and collecting taxes upon and from the land, shall be deemed to be the owner. 

(8) Land held by a trustee, guardian, executor or administrator shall be assessed against him as owner or tenant thereof, as the case may require, in the same manner as if he did not hold the land in a representative capacity; but the fact that
he is a trustee, guardian, executor or administrator shall, if
known, be stated in column 6 of the roll, and such trustee,
guardian, executor or administrator is only personally liable
when and to such extent as he has property as such trustee,
guardian, executor or administrator, available for payment
of such taxes. R.S.O. 1950, c. 24, s. 30 (9-11).

33. The real estate of any transportation or transmission
company shall be considered as land of a resident in the munici­
pality although the company does not have an office in the
municipality. R.S.O. 1950, c. 24, s. 31.

34.—(1) Notwithstanding paragraph 1 of section 4, the
tenant of land owned by the Crown where rent or any valu­
able 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 in respect of
the land in the same way as if the land was owned or the
interest of the Crown was held by any other person.

(a) For the purposes of this subsection,

(i) "tenant", in addition to its meaning under
clause 9 of section 1, also 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,

(ii) "residence" means a building or part of a
building used as a domestic establishment
and consisting of two or more rooms in which
persons usually sleep and prepare and serve
meals,

(iii) "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, allow­
ances 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.

Section 52 not to apply

(2) Section 52 does not apply in respect of land owned
by Her Majesty in right of Ontario or land in which Her
Majesty in right of Ontario has an interest.
(3) The tenant of land held in trust for a tribe or body of Indians who is not a member of such tribe or body where rent or any valuable consideration is paid in respect of such land shall be assessed in respect of the land in the same way as if the land was owned or held by any other person.

(4) In addition to the liability of every person assessed under subsection 1 or 3 to pay the taxes assessed against him, the interest in such land, if any, of every person other than the Crown and the tribe or body of Indians for which it is held in trust or any member thereof is subject to the lien given by section 105 and is liable to be sold or vested in the municipality for arrears of taxes. R.S.O. 1950, c. 24, s. 32.

VALUATION OF LANDS

35.—(1) Subject to this section, land shall be assessed at its actual value. R.S.O. 1950, c. 24, s. 33 (1).

(2) Subject to subsection 3, in ascertaining the actual value of land without buildings thereon consideration shall be given to the present use, location, rental value, sale value and any other circumstance affecting the value. R.S.O. 1950, c. 24, s. 33 (2); 1955, c. 4, s. 8 (1).

(3) For the purposes of subsections 2 and 4, in ascertaining the sale value of farm lands used only for farm purposes by the owner thereof whose principal occupation is farming and buildings thereon used solely for farm purposes, including the residence of the owner and of his employees and their families on the farm lands, consideration shall be given to the sale value of such lands and buildings for farming purposes only and no consideration shall be given to the sale value of lands and buildings in the vicinity to which this subsection does not apply. 1960, c. 3, s. 3 (1).

(4) Subject to subsection 3, in assessing land having buildings thereon, the value of the land and buildings shall be ascertained by giving consideration to present use, location, cost of replacement, rental value, sale value, and any other circumstance affecting the value, and the value of the buildings shall be the amount by which the value of the land is thereby increased, and the actual value of the land and the buildings so ascertained shall be set down separately in the columns of the assessment roll, and the assessment shall be the sum of such values. R.S.O. 1950, c. 24, s. 33 (3); 1955, c. 4, s. 8 (3); 1960, c. 3, s. 3 (2).
(5) The buildings, plant and machinery in, on or under mineral land, and used mainly for obtaining minerals from the ground, or storing the same, and concentrators and sampling plant, and, subject to subsection 10, the minerals in, on or under such land are not assessable. R.S.O. 1950, c. 24, s. 33 (4).

(6) Where land, the mining rights in which are liable for acreage tax under *The Mining Tax Act*,

(a) is sold for taxes under this Act; or

(b) is vested in a municipality or school board upon registration of a tax arrears certificate under *The Department of Municipal Affairs Act*,

on or after the 1st day of April, 1954, such sale or vesting creates a severance of the surface rights from the mining rights, and only the surface rights in the land pass to the tax sale purchaser or vest in the municipality or school board, as the case may be, and the sale or registration does not in any way affect the mining rights. 1952, c. 3, s. 8, part; 1954, c. 3, s. 4 (1).

(7) Notwithstanding subsection 6 or anything else in this or any other Act but subject to any forfeiture to the Crown legally effected under *The Mining Tax Act* or its predecessor, where land the mining rights in which were liable for acreage tax under *The Mining Tax Act* or its predecessor,

(a) was sold for taxes under this Act or its predecessor; or

(b) was vested in a municipality or school board upon registration of a tax arrears certificate under *The Department of Municipal Affairs Act* or its predecessor,

before the 1st day of April, 1954, and there had been, before the sale or registration, no severance of the surface rights from the mining rights, and the sale or certificate purported to vest all rights in the land in the tax sale purchaser or in the municipality or school board, as the case may be, such sale or certificate shall be deemed to have vested in the tax sale purchaser or in the municipality or school board, as the case may be, without severance, both the surface and mining rights. 1952, c. 3, s. 8, part; 1954, c. 3, s. 4 (2).

(8) The profits from a mine or mineral work shall be assessed by, and the tax leviable thereon shall be paid to, the municipality in which the mine or mineral work is situate,
or, in unorganized territory, the school board or boards having jurisdiction over the area in which the mine or mineral work is situate; provided that the assessment on each oil or gas well operated at any time during the year shall be at least $20. R.S.O. 1950, c. 24, s. 33 (5); 1960, c. 3, s. 3 (3).

(9) Every person occupying mineral land for the purpose of any business other than mining is liable to business assessment as provided by section 9.

(10) Where in any deed or conveyance of lands heretofore or hereafter made the petroleum mineral rights in the lands have been or are reserved to the grantor, such mineral rights shall be assessed at their actual value.

(11) Notwithstanding this section, the tax payable to a municipality upon a mine or mining work liable to taxation under section 3 of The Mining Tax Act is subject to the approval of the Department and shall not exceed,

(a) $2,333,333.33; and

(b) 2½ per cent of the annual profits upon which the tax payable under the said section 3 is based, that are in excess of $2,333,333.33.

(12) The taxes payable in accordance with subsection 8 or 11 shall be distributed among the bodies that would have received them had such taxes been levied in the usual way and in the same ratio.

(13) Where any estate in mines, minerals or mining rights has heretofore or may hereafter become severed from the estate in the surface rights of the same lands, whether by means of the original patent or lease from the Crown, or by any act of the patentee or lessee, his heirs, executors, administrators, successors or assigns, such estates after being so severed shall thereafter be and remain for all purposes of taxation and assessment separate estates notwithstanding the circumstances that the titles to such estates may thereafter be or become vested in one owner.

(14) Notwithstanding subsection 5, but subject to subsection 11, the assessment of profits from a mine or mineral work or mining work under this section shall be deemed to be for real property assessment, and the taxes payable in accordance with the said section shall be subject to the same percentage limitation as applies to the assessment of real property.
Reforested lands

(15) Land that has been planted for forestation or reforestation purposes shall not be assessed at a greater value by reason only of such planting. R.S.O. 1950, c. 24, s. 33 (6-12).

Woodlands

(16) Land used as woodlands shall not be assessed at a greater value by reason of the presence of the trees thereon nor shall it be assessed at a lesser value by reason of the removal of the trees.

Interpretation

(17) In subsection 16, "woodlands" means lands having not less than 400 trees per acre of all sizes, or 300 trees measuring over two inches in diameter, or 200 trees measuring over five inches in diameter, or 100 trees measuring over eight inches in diameter (all such measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: white or Norway pine, white or Norway spruce, hemlock, tamarack, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety that may be designated by Order in Council, and which lands have been set apart by the owner with the object chiefly, but not necessarily solely, of fostering the growth of the trees thereon and that are fenced and not used for grazing purposes. 1954, c. 3, s. 4 (3).

36.—(1) The Minister may make regulations,

(a) providing for the making of payments to mining municipalities, and providing a formula or method of computing such payments;

(b) prescribing the terms and conditions of such payments;

(c) prescribing definitions of any word or expression, except the expression "mining municipality", whether or not used in this Act, for the purposes of the regulations;

(d) designating municipalities as mining municipalities for the purposes of the regulations;

(e) providing, in respect of any matter dealt with in or under the regulations, that the approval of the Minister shall be required. 1952, c. 3, s. 9, part.
Sec. 37 (2) ASSESSMENT Chap. 23

(2) Where a municipality receives a payment in any year under the regulations made under subsection 1, it shall not assess or tax the profits of any mine or mineral work under subsection 8 or 11 of section 35 in that year and the payment shall be distributed as follows:

1. The portion computed with reference to the mines profits as calculated under section 3 of The Mining Tax Act and set out by the mine assessor in the notice or notices of assessment referred to in section 11 of The Mining Tax Act in respect of any or all mines or mineral works located in the municipality shall be distributed in the manner provided in subsection 12 of section 35.

2. The portion computed with reference to the number of miners residing inside and working outside the municipality shall form part of the general funds of the municipality. 1953, c. 6, s. 9.

(3) Notwithstanding subsection 2, where there are no mines profits calculated under section 3 of The Mining Tax Act, the payment shall form part of the general funds of the municipality. 1954, c. 3, s. 5.

(4) Payments made under subsection 1 shall be paid out of such moneys as may be appropriated therefor by the Legislature. 1952, c. 3, s. 9, part.

37.—(1) In any municipality where lands held and used as farm lands only and in blocks of not less than five acres by any one person are not benefited to as great an extent by the expenditure of moneys for and on account of public improvements, of the character hereinafter mentioned, in the municipality as other lands therein generally, the council shall annually before the 1st day of March pass a by-law declaring what part, if any, of such lands are exempt or partly exempt from taxation for the expenditures of the municipality incurred for waterworks, fire protection, garbage collection, sidewalks, pavements or sewers, or the lighting, oiling, tarring, treating for dust or watering of the streets, regard being had in determining such exemption to any advantage, direct or indirect, to such lands arising from such expenditures or any of them.

(2) The clerk shall forthwith notify by registered mail each person affected by the by-law as to what exemption is provided for his lands by the by-law.
(3) Any person complaining that the by-law does not exempt or sufficiently exempt him or his lands from taxation may within fourteen days after the mailing of the notice notify the clerk of the municipality of his intention to appeal against the provisions of the by-law, or any of them, to the judge of the county court who has full power to alter or vary any or all of the provisions of the by-law and to determine the matter of complaint in accordance with the spirit and intent of this section.

(4) If the council fails to pass the by-law before the 1st day of March, any person affected may, on or before the 21st day of March, notify the clerk of the municipality of his intention to appeal to the judge of the county court, and the judge has full power to entertain the appeal and may make an order declaring what part, if any, of the lands of the person appealing is exempt or partly exempt from taxation, and the clerk shall prepare or amend the collector's roll in accordance with the order.

(5) The provisions of this Act as to appeals from a court of revision to the county judge and as to the amendment of the assessment roll thereon shall, so far as applicable, regulate and govern the procedure to be followed upon appeals under this section and the amendment of the by-law thereon.

(6) Nothing in subsections 3, 4 and 5 shall be deemed to prevent or affect any right of appeal against an assessment.

(7) The clerk shall cause notice of the decision on an appeal under this section to be given by registered mail to the appellant, and an appeal lies from the decision of the judge to the Ontario Municipal Board which has the powers of the judge under this section, and the provisions of section 83 apply, mutatis mutandis, to the appeal. 1951, c. 4, s. 1.

38.—(1) Section 37 applies to a police village so that farm lands situate therein may be exempted or partly exempted from taxation in the same manner, to the same extent, and for the purposes mentioned in that section.

(2) The trustees or board of trustees of a police village have power to and shall pass by-laws as provided for in section 37, and forthwith after passing the by-law shall furnish a certified copy thereof to the clerk of the township or townships in which the police village or any part thereof is situate, and all notices to be given under that section shall be given to the trustees or board of trustees of the police village instead of to the clerk of the municipality.
(3) The trustees or board of trustees of a police village shall notify the clerk of the township or townships, in which the police village or any part thereof is situate, of any decision of the judge made under section 37 forthwith after it is received.

(4) If a police village is situate in two or more counties, the judge of the county court of the county in which the larger or largest part of the police village is situate shall exercise jurisdiction for the purposes of this section.

(5) The provisions of every by-law of a police village passed under the authority of this section, and of every decision of the judge with respect to such police village, shall be made applicable by the council of the township or townships in which the police village or any part thereof is situate in striking the rates to be levied in or for the purposes of the police village.

R.S.O. 1950, c. 24, s. 36.

39.—(1) Any local municipality may enter into an agreement with the owner of a golf course for providing a fixed assessment for the land occupied as a golf course to apply to taxation for general, school and special purposes but not to apply to taxation for local improvements.

(2) Where a golf course has a fixed assessment under an agreement under subsection 1,

(a) the golf course shall be assessed each year as if it did not have a fixed assessment;

(b) the treasurer shall calculate each year what the taxes would have been on the golf course if it did not have a fixed assessment;

(c) the treasurer shall keep a record of the difference between the taxes paid each year and the taxes that would have been paid if the golf course did not have a fixed assessment and shall debit the golf course with this amount each year during the term of the agreement and shall add to such debit on the 1st day of January in each year 4 per cent interest on the aggregate amount of the debit on such date; and

(d) the taxes paid on the fixed assessment shall be distributed among the bodies for which the municipality is required to levy in the proportion that the levy for each body bears to the total levy.
(3) Every agreement shall be registered in the registry office or land titles office, as the case may be, in the county in which the golf course or any part thereof is located.

(4) Any agreement may be terminated on the 31st day of December in any year upon the owner of the golf course giving six months notice of such termination in writing to the municipality and the owner shall,

(a) pay to the municipality the amount debited against the golf course including the amounts of interest debited in accordance with clause c of subsection 2; or

(b) require the municipality to purchase the golf course for an amount equal to the fixed assessment.

(5) Where a golf course has a fixed assessment under an agreement under subsection 1, the agreement shall terminate when the land in respect of which the fixed assessment is given or any portion thereof ceases to be occupied for the purposes of a golf course and the owner shall comply with clause a or b of subsection 4.

(6) Any dispute between the municipality and the owner of the golf course in relation to an agreement or this section shall be settled by the Ontario Municipal Board and the decision of the Board is final. 1955, c. 4, s. 10.

40.—(1) The property by subclause v of clause i of section 1 declared to be "land" that is owned by companies or persons supplying water, heat, light and power to municipalities and the inhabitants thereof, and companies and persons operating transportation systems and companies or persons distributing by pipe line natural gas, manufactured gas or liquefied petroleum gas or any mixture of any of them shall, in a municipality divided into wards, be assessed in the ward in which the head office of the company or person is situate, if the head office is situated in the municipality, but, if the head office of the company or person is not in the municipality, then the assessment may be in any ward thereof.

(2) This section does not apply to a pipe line as defined in section 41. 1957, c. 2, s. 6 (1).

(3) Where the property of any such company or person extends through two or more municipalities, the portion thereof in each municipality shall be separately assessed therein at its value as an integral part of the whole property. R.S.O. 1950, c. 24, s. 37 (2).
41. In this section,

(a) “gas” means gas as defined in The Energy Act;

(b) “oil” means crude oil or liquid hydrocarbons or any product or by-product thereof;

(c) “pipe line” means a pipe line for the transportation or transmission of gas that is designated by the Ontario Energy Board as a transmission pipe line and a pipe line for the transportation or transmission of oil, and includes,

(i) all valves, regulators, couplings, cathodic protection apparatus, protective coatings, casing, curb-boxes, meters, and all incidental fastenings, attachments, appliances, apparatus and appurtenances,

(ii) all haulage, labour, engineering and overheads in respect of such pipe line,

(iii) any section, part or branch of any pipe line,

(iv) any easement or right of way used by a pipe line company, and

(v) any franchise or franchise right,

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;

(d) “pipe line company” means every person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is situate in Ontario.
(2) The Ontario Energy Board shall designate as transmission pipe lines all gas pipe lines in Ontario that in its opinion are transmission pipe lines. 1957, c. 2, s. 7, part.

(3) On or before the 1st day of March in each year the Board shall notify the clerk or the assessment commissioner of each local municipality of the length and diameter of all transmission pipe lines located in the municipality. 1957, c. 2, s. 7, part, amended.

(4) All disputes as to whether or not a gas pipe line is a transmission pipe line shall, on the application of any interested party, be decided by the Ontario Energy Board and its decision is final.

(5) Notwithstanding any other provisions of this Act, but subject to subsection 6, a pipe line shall be assessed for taxation purposes at the following rates:

<table>
<thead>
<tr>
<th>Size of Pipe</th>
<th>Nominal inside diameter</th>
<th>Assessment per Foot of Length</th>
</tr>
</thead>
<tbody>
<tr>
<td>$\frac{3}{4}''$</td>
<td>$''$</td>
<td>$$.07$</td>
</tr>
<tr>
<td>1''</td>
<td>$''$</td>
<td>$.09$</td>
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<tr>
<td>1 4/5''</td>
<td>$''$</td>
<td>$.11$</td>
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<tr>
<td>1 3/4''</td>
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<td>$.13$</td>
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<tr>
<td>2'' and 2 3/8''</td>
<td>$''$</td>
<td>$.17$</td>
</tr>
<tr>
<td>3''</td>
<td>$''$</td>
<td>$.46$</td>
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<tr>
<td>4'' and 4 3/4''</td>
<td>$''$</td>
<td>$.55$</td>
</tr>
<tr>
<td>5'' and 5 3/8''</td>
<td>$''$</td>
<td>$.83$</td>
</tr>
<tr>
<td>6'' and 6 3/8''</td>
<td>$''$</td>
<td>$.98$</td>
</tr>
<tr>
<td>8''</td>
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<tr>
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<tr>
<td>36''</td>
<td>$''$</td>
<td>4.72</td>
</tr>
</tbody>
</table>

(6) A pipe line installed prior to 1940 shall be assessed for taxation at the rates set forth in subsection 5 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.

(7) A pipe line installed in 1940 or in any subsequent year shall be assessed for taxation at the rates set forth in subsection 5 with no allowance for depreciation.
(8) A pipe line removed from one location and reinstalled in another location shall, where depreciation is applicable, continue to be depreciated at the foregoing rates as though remaining in its original location.

(9) A pipe line that has been abandoned in any year ceases to be liable for assessment effective with the assessment next following the date of abandonment.

(10) Where a pipe line is located on, in, under, along or across any highway or any lands 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.

(11) Notwithstanding the other provisions of this Act or any other special or general Act, a pipe line liable for assessment and taxation under this section is not liable for assessment and taxation in any other manner for municipal purposes, including local improvements, property and business taxes; but all other land and buildings of the pipe line company liable for assessment and taxation under this or any other special or general Act continue to be so liable.

(12) Where a pipe line extends through two or more municipalities, only the portion or portions thereof in each municipality are liable for assessment and taxation in that municipality.

(13) Where a pipe line is placed on a boundary between two municipalities 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 or on or in a road that lies between two municipalities, although it may deviate so as in some places to be wholly or partly within either of them, such pipe line shall be assessed in each municipality for one-half of the amount assessable against it under this section.

(14) The assessment of a pipe line under this section shall be deemed to be real property assessment and the taxes payable by a pipe line company on the assessment of a pipe line under this section are a lien on all the lands of such company in the municipality.

(15) The rates set out in subsection 5 shall be reviewed by the Minister in the year 1960 and every third year thereafter and in any such year the Lieutenant Governor in Council may by regulation amend or re-enact the table of rates set out in subsection 5. 1957, c. 2, s. 7, part.
42. Except as provided by subsection 14 of section 10, where any structure, pipe, pole, wire or other property is erected or placed upon, in, over, under or affixed to any highway forming the boundary line between two local municipalities, or so that such structure, pipe, pole, wire or property is in some places on one side and in other places on the other side of the boundary line, or is on a highway forming the boundary line between two local municipalities although it may deviate so as in some places to be wholly or partly within either of them, it shall be assessed in each municipality for one-half of the whole assessable value in both municipalities taken together. R.S.O. 1950, c. 24, s. 38.

43.—(1) In this section,

(a) "commission" means the council of a municipal corporation, or a commission or trustees or other body, operating a public utility for or on behalf of the corporation and includes a municipal parking authority established under any general or special Act;

(b) "public utility" means a public utility as defined in The Department of 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. 1952, c. 3, s. 10, part; 1960, c. 3, s. 4.

(2) For the purposes of this section, land and buildings owned by and vested in a municipal corporation and used for the purposes of a public utility shall be deemed to be vested in the commission operating the public utility. 1952, c. 3, s. 10, part.

(3) Every commission shall pay in each year, to any municipality in which are situated lands or buildings owned by and vested in the commission, the total amount that all rates, except, subject to subsections 4 and 5, rates on business assessment, levied on the assessment for real property that is used as a basis for computing business assessment in that municipality for taxation purposes based on the assessed value of the land at the actual value thereof according to the average value of land in the locality and the assessed value of such buildings, would produce. 1952, c. 3, s. 10, part; 1955, c. 4, s. 11 (1); 1957, c. 2, s. 8.

(4) The commission shall also pay the amount that the current rates on business assessment on the lands or buildings
referred to in subsection 3, not including any lands or buildings referred to in subsection 5, would produce based on the applicable percentage of the assessed value provided for in subsection 3.

(5) The commission shall also pay the amount that the current rates on business assessment would produce on lands and buildings owned or occupied by the commission for carrying on the business of selling by retail electrical goods, supplies or appliances.

(6) Notwithstanding section 62 of The Local Improvement Act, the commission shall pay local improvement assessments.

(7) The payments received under subsections 3, 4 and 5 shall be credited by the municipality to the general fund of the municipality and for accounting purposes shall be deemed to be taxes. 1952, c. 3, s. 10, part; 1955, c. 4, s. 11 (2).

(8) Subject to subsections 3, 4 and 10, the property on which payment is to be made under subsections 3, 4 and 5 shall be assessed according to this Act, and the provisions of this Act respecting appeals apply. 1952, c. 3, s. 10, part.

(9) The valuation of properties assessed under this section shall be included when equalizing assessment or apportioning levies for any purpose. 1955, c. 4, s. 11 (3).

(10) In making the assessment referred to in subsection 8, there shall be no assessment of machinery whether fixed or not nor of the foundation on which it rests, works, structures other than buildings referred to in subsection 3 or 5, substructures, superstructures, except where a substructure or superstructure forms an integral part of a building referred to in subsection 3 or 5, rails, ties, poles, towers, lines nor of any of the things excepted from exemption from taxation by paragraph 17 of section 4, nor of other property, works or improvements not referred to in subsection 3 or 5, nor of an easement or the right or use of occupation or other interest in land not owned by the commission. 1952, c. 3, s. 10, part; 1953, c. 6, s. 11; 1956, c. 3, s. 5 (1).

(11) Nothing in this section exempts from taxation any part of any works, structures, substructures or superstructures when occupied by a tenant or lessee.

(12) Notwithstanding subsection 10, telephone companies assessed under this section shall be assessed to the same
extent as telephone companies are assessed under sections 10 to 13. 1956, c. 3, s. 5 (2).

(13) This section applies notwithstanding any other provision in this Act or any other general or special Act or any agreement heretofore made, and any agreement heretofore made under which a commission pays taxes, or money in lieu of taxes or for municipal services, is void. 1952, c. 3, s. 10, part.

44. In the case of any bridge or tunnel liable to assessment that belongs to or is in the possession of any person or corporation, and that crosses a river forming the boundary between Ontario and any other country or province, the part of such structure within Ontario shall be valued as an integral part of the whole and on the basis of the valuation of the whole, and at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises and subject to similar conditions and burdens but subject to the provisions and basis of assessment set forth in subsection 4 of section 40. R.S.O. 1950, c. 24, s. 42.

45. Any bridge or tunnel belonging to or in possession of any person or corporation between two municipalities in Ontario shall be valued as an integral part of the whole and on the basis of valuation of the whole. R.S.O. 1950, c. 24, s. 43.

46.—(1) Every steam railway company shall transmit annually on or before the 1st day of February to the assessment commissioner or, if none, to the clerk of every municipality in which any part of the roadway or other real property of the company is situate a statement showing,

\( (a) \) the quantity of land occupied by the roadway, and the actual value thereof (according to the average value of land in the locality) as rated on the assessment roll of the previous year;

\( (b) \) the vacant land not in actual use by the company and the value thereof;

\( (c) \) the quantity of land occupied by the railway and being part of the highway, street, road or other public land (but not being a highway, street or road that is merely crossed by the line of railway) and the assessable value as hereinafter mentioned of all the property belonging to or used by the company upon, in, over, under or affixed to it;
(d) the real property, other than that referred to in clauses (a), (b) and (c), in actual use and occupation by the company, and its assessable value as hereinafter mentioned,

and where the clerk receives the statement he shall forward it to the assessor. R.S.O. 1950, c. 24, s. 44 (1); 1951, c. 4, s. 2.

(2) The assessor shall assess the land and property under subsection 1 as follows:

(a) the roadway or right of way at the actual value thereof according to the average value of land in the locality; but not including the structures, substructures and superstructures, rails, ties, poles and other property thereon;

(b) the vacant land, 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 the 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;

(d) the real property not designated in clauses (a), (b) and (c) in actual use and occupation by the company, at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises.

(3) Notwithstanding any other provision in this Act, the wires and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, roundhouses and machine, repair and other shops) shall not be assessed.

(4) The assessor shall deliver at, or transmit by post to, any station or office of the company a notice, addressed to the company, of the total amount at which he has assessed the
land and property of the company in the municipality or ward showing the amount of each description of property mentioned in the above statement of the company, and the statement and notice respectively shall be held to be the assessment return and notice of assessment required by sections 17 and 48.

(5) A railway company assessed under this section is exempt from assessment in any other manner for municipal purposes except for local improvements. R.S.O. 1950, c. 24, s. 44 (2-5).

47. When an assessment has been made under section 46, the amount thereof in the roll as finally revised and corrected for that year is the amount for which the company shall be assessed for the next following four years in respect of the land and property included in such assessment; but at any time before the return of the assessment roll in any year the amount may be reduced by deducting therefrom the value of any land or property included in such assessment that has ceased to belong to the company, and a further assessment may be made of any additional land or property of the company not included in such assessment. R.S.O. 1950, c. 24, s. 45.

NOTICE OF ASSESSMENT

48.—(1) The assessor or his assistant shall prior to the completion of the assessment roll for the municipality or ward, as the case may be, deliver in the manner hereinafter provided to every person named therein, except persons entered on the roll under section 24, a notice (Form 2) of the sum or sums for which such person has been assessed and such other particulars as are mentioned in the Form, and shall enter in the roll opposite the name of the person the date of delivery of the notice and the entry is prima facie evidence of the delivery. R.S.O. 1950, c. 24, s. 46 (1); 1952, c. 3, s. 11.

(2) When the person assessed is resident in the municipality, the notice shall be delivered by leaving it at his residence or place of business or by mailing it addressed to him at his residence or place of business.

(3) When the person assessed is not resident in the municipality, the notice shall be delivered by mailing it addressed to him at his last known address.

(4) When a person assessed furnishes the assessor with a notice in writing giving the address to which the notice of
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assessment may be delivered to him and requesting that the notice be delivered to such address by registered mail, the notice of assessment shall be so delivered, and such notice stands until revoked in writing. R.S.O. 1950, c. 24, s. 46 (2-4).

CORRECTION OF ERRORS

49. Notwithstanding the delivery or transmission of any notice provided for by section 48, the assessor at any time before the time fixed for the return of the assessment roll may correct any error in any assessment and alter the roll accordingly, and he shall do so upon notice being given to him of any error, and, upon so correcting or altering any assessment, he shall deliver or transmit to the person assessed an amended notice. R.S.O. 1950, c. 24, s. 47.

50. Where the assessment is made by wards, in case any person moves from a ward before having been assessed therein into a ward for which the assessment roll has been completed, the assessor for the last-mentioned ward may at any time before the 30th day of September amend the roll by entering therein the assessment of such person, and shall forthwith give to him the notice of assessment provided for by section 48, and the person so assessed is entitled to appeal to the county judge from the assessment within ten days from the time of giving such notice. R.S.O. 1950, c. 24, s. 48.

51. It is the duty of the clerk to report to the court of revision the facts and particulars as to any errors or omissions in the assessment roll of which he may from time to time become aware, and the court of revision shall thereupon take such steps as the court deems advisable and necessary to cause such corrections to be made in the roll, and shall give such notice to persons interested as such corrections may render necessary. R.S.O. 1950, c. 24, s. 49.

52.—(1) If at any time it appears to any officer of the municipality that land liable to assessment has been omitted from the collector's roll in whole or in part for the current year or for either or both of the next two preceding years, he shall report the omission to the clerk of the municipality; thereupon, or if the omission comes to the knowledge of the clerk of the municipality in any other manner, the clerk shall enter such land on the collector's roll as well for the arrears of the preceding year or years, if any, as for the tax on the current year, and the valuation of the land shall be the average of the three previous years, if assessed for such three years, but, if not so assessed, the clerk shall require the
assessor for the current year to value the land, and it is the
duty of the assessor to do so when required, and to certify
the valuation in writing to the clerk. R.S.O. 1950, c. 24,
s. 50 (1); 1956, c. 3, s. 6; 1957, c. 2, s. 9 (1).

(2) If at any time it appears to any officer of the munici­
pality that any business assessment has been omitted in
whole or in part from the assessment roll for the current year
or for either or both of the next two preceding years, he shall
report the omission to the clerk of the municipality; thereupon,
or if the omission to assess comes to the knowledge of the clerk
in any other manner, the clerk shall enter such business
assessment on the assessment roll from which such assessment
has been omitted, and as well for the preceding year as for the
current year shall enter on the collector's roll the taxes payable
in respect thereto, but in respect to any assessment for a pre­
ceding year or years the taxes payable in respect thereto
shall be calculated at the rates of taxation levied for such
year or years. R.S.O. 1950, c. 24, s. 50 (2); 1957, c. 2, s. 9 (2).

(3) Where the clerk performs any of the duties required
by this section, he shall, before the assessment is added to
the collector's roll under subsection 1 or to the assessment roll
under subsection 2, deliver to or send by registered mail to
the person so taxed a notice setting out the amount of the
assessment and the time within which an appeal may be made
from such assessment, and the same rights in respect of
appeal apply as if the building or land or business had been
assessed in the usual way, but for the purposes of an appeal
from an assessment under this section the assessment roll
shall be deemed to have been returned on the day such
assessment is added to the collector's roll under subsection 1
or to the assessment roll under subsection 2, as the case may
be. 1957, c. 2, s. 9 (3).

53.—(1) The clerk of the municipality shall, after the
1st day of January and before the 28th day of November in
any year, enter in the collector's roll,

(a) the value or increase in value as the case requires,
    as certified by the assessor, of any building as deter­
    mined by section 35 that before or after the 1st day
    of January is erected, altered or enlarged and that
    after the 1st day of January becomes occupied or
    reasonably fit for occupancy;

(b) the value or increase in value as the case requires,
    as certified by the assessor, of any building or land
    or portion thereof that after the 1st day of January
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ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 35; and

(c) the name of any person who after the 1st day of January commences to occupy or use land for any business purpose mentioned in section 9, and the amount of the business assessment with respect thereto, as certified by the assessor. 1951, c. 4, s. 3, part; 1952, c. 3, s. 12; 1960, c. 3, s. 5.

(2) Where an entry is made in the collector's roll under this section, the amount of the taxes to be levied thereon shall be a portion of the amount of taxes that would have been levied for the current year if the assessment had been made in the usual way, and that portion shall be in the ratio that the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent bears to the number 12, and shall be entered on the collector's roll and collected in the same manner as if the assessment had been made in the usual way. 1951, c. 4, s. 3, part.

(3) Where the amount of a business assessment is entered in the collector's roll under clause c of subsection 1, the real property with respect to which such business assessment is computed is, for the number of months remaining in the current year after the month in which the notice provided for in subsection 4 is delivered or sent, liable to taxation at the rate levied under subsection 2 of section 294 of The R.S.O. 1960, Municipal Act, and the clerk of the municipality shall amend the collector's roll accordingly. 1959, c. 6, s. 4 (1).

(4) Where an entry is made or is to be made in the collector's roll under this section, the assessor shall, before the assessment is added to the collector's roll, deliver to or send by registered mail to the person to be taxed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in the usual way, but for the purposes of an appeal made from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the collector's roll. 1957, c. 2, s. 10; 1959, c. 6, s. 4 (2).
Distribution

(5) Where taxes are levied under this section,

(a) the amount thereof that, if the taxes had been levied in the usual way, would have been paid to any body, for which the council is required by law to levy rates or raise money, shall be set up in the accounts of the municipality as a credit accruing to that body in the same proportion as the levy for that body bears to the total levy;

(b) the amount credited to a body under clause a shall be paid over to such body not later than the 31st day of December in the year in which it was levied and shall be used by such body to reduce the levy for the purposes of such body in the next succeeding year, and, if the amount or any portion thereof is not paid over to such body on or before the 31st day of December in the year in which it was levied, the municipality so in default shall, if demanded by such body, pay interest thereon to such body at the rate of 6 per cent per annum from such date until payment is made;

(c) the balance remaining after the setting up of all credits as provided in clause a shall be taken into the general funds of the municipality;

(d) notwithstanding clauses a and b, where in a high school district a municipality is required under an agreement to pay over to the high school board a fixed annual percentage of the costs of the erection or maintenance of a school or schools, it is not necessary for the municipality to pay over an amount to the high school board as required by clauses a and b, but the municipality shall set up a credit of the amounts that would but for this clause have been paid over to the board, which credit shall be used to reduce the levy for the board in the following year. 1951, c. 4, s. 3, part; 1955, c. 4, s. 12 (2, 3); 1956, c. 3, s. 7; 1958, c. 4, s. 3 (1).

Treasurer's statement

(6) Where taxes are levied under this section, the treasurer shall deliver to each of the bodies entitled to a credit under clause a of subsection 5 on or before the 31st day of December in the year in which the taxes were levied a statement sufficient to enable the body to determine the correctness of the credit. 1958, c. 4, s. 3 (2).
54.—(1) The clerk of the municipality shall, after the return of the assessment roll and on or before the 31st day of December in any year, add to the assessment roll, at the end thereof,

(a) the value or increase in value as the case requires, as certified by the assessor, of any building as determined by section 35 that after the return of the roll is erected, altered or enlarged and as erected, altered or enlarged is occupied or reasonably fit for occupancy;

(b) the value or increase in value as the case requires, as certified by the assessor, of any building or land or portion thereof that after the return of the roll ceases to be exempt from taxation or that ceases to be assessed as provided in subsection 3 of section 35; and

(c) the name of any person who after the return of the roll commences to occupy or use land for any business purpose mentioned in section 9, and the amount of the business assessment with respect thereto, as certified by the assessor. 1951, c. 4, s. 3, part; 1952, c. 3, s. 13; 1960, c. 3, s. 6.

(2) Where real property in any year becomes liable to taxation under subsection 3 of section 53, the clerk of the municipality shall amend accordingly the assessment roll prepared in that year. 1959, c. 6, s. 5 (1).

(3) Where an addition or amendment is made to the assessment roll under this section, the assessor shall, before the assessment is added to the roll or the roll is amended, deliver to or send by registered mail to the person assessed a notice setting out the amount of the assessment and, where applicable, the amount of the assessment of real property liable to taxation under subsection 3 of section 53, and the time within which an appeal may be made from such assessment, and the same rights in respect of appeal lie as if the assessment had been made in the usual way, but for the purposes of appeal from an assessment under this section the assessment roll shall be deemed to have been returned on the day such assessment is added to the assessment roll or the roll is amended. 1959, c. 6, s. 5 (2).

(4) Notwithstanding section 57, where additions or amendments are made to an assessment roll under this section, the last revised assessment roll shall,

(a) for the purpose of apportioning a tax levy or fixing and levying the rate of taxation in any year, be
deemed to include the assessments added or amended under this section; and

(b) for the purpose of equalizing assessments between municipalities in a county, be deemed to include the assessments added under subsection 1. 1959, c. 6, s. 5 (3).

55.—(1) To prevent the creation of false votes, where a person claims to be assessed, or to be entered or named in any assessment roll, or claims that another person should be assessed, or entered or named in such assessment roll, as entitled to be a voter, and the assessor has reason to suspect that the person so claiming, or for whom the claim is made, has not a just right to be so assessed or to be entered or named in the roll as entitled to be a voter, the assessor shall make reasonable inquiries before assessing, entering or naming any such person in the assessment roll.

(2) Any person entitled to be assessed, or to have his name inserted or entered in the assessment roll of a municipality, shall be so assessed or shall have his name so inserted or entered without any request in that behalf, and a person entitled to have his name so inserted or entered in the assessment roll, or in the list of voters based thereon, or to be a voter in the municipality, has, in order to have the name of any other person entered or inserted in the assessment roll or list of voters, as the case may be, the same right to apply, complain or appeal to a court or a judge in that behalf as such other person would or can have personally, unless such other person actually dissents therefrom. R.S.O. 1950, c. 24, s. 52 (1, 2).

(3) Any person who wilfully and improperly inserts or procures or causes the insertion of the name of a person in the assessment roll, or assesses or procures or causes the assessment of a person at too high an amount, with intent in any such case to give a person not entitled thereto either the right or an apparent right to be a voter, or who wilfully inserts or procures or causes the insertion of any fictitious name in the assessment roll, or who wilfully and improperly omits, or procures or causes the omission of the name of a person from the assessment roll, or assesses or procures or causes the assessment of a person at too low an amount, with intent in any such case to deprive any person of his right to be a voter, is guilty of an offence and on summary conviction is liable to a fine of not more than $200, or to imprisonment for a term of not more than six months, or to both. R.S.O. 1950, c. 24, ss. 52 (3), 232.
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(4) In this section, “voter” means voter as defined in The Voters’ Lists Act. 1955, c. 4, s. 14.

TIME FOR ASSESSMENT AND RETURN OF ROLL

56.—(1) Except as provided in subsections 2 and 3, in every municipality the assessment shall be taken yearly between the 1st day of January and the 30th day of September and the assessment roll shall be returned to the clerk not later in the same year than the 1st day of October.

(2) The council of a municipality may by by-law provide that the assessment shall be taken between the 1st day of January and such day thereafter as is named in the by-law and that the assessment roll shall be returned to the clerk not later in the same year than the day named in the by-law, but the day named for return of the assessment roll shall be not earlier than the 1st day of July and not later than the 1st day of October in the same year. R.S.O. 1950, c. 24, s. 53 (1, 2).

(3) The council of a municipality divided into wards or, where there are no wards, divided into not less than ten polling subdivisions may by by-law provide that the assessment shall be taken and the assessment roll returned to the clerk by wards or divisions of wards or, where there are not wards, by separate specified groupings of polling subdivisions, each group comprising not less than two polling subdivisions; and the by-law shall fix prior and separate periods, dates and times for taking the assessment, for return to the assessment roll and for assessment appeals to the court of revision, in respect of each ward or division of a ward or each group of polling subdivisions, as the case may be, but in no case shall,

(a) the time named for return of any of the assessment rolls be later than the 1st day of October;

(b) the period named for assessment appeals to the court of revision be less than fourteen days or more than thirty days from the day on which the relevant assessment roll is returned;

(c) the time fixed for hearing any assessment appeal by the court of revision be earlier than ten days from the day upon which the appeal may last be made or be later than the 30th day of November. R.S.O. 1950, c. 24, s. 53 (3); 1960, c. 3, s. 7.
(4) The provisions of section 72 so far as they are not inconsistent with the provisions of a by-law passed under subsection 3 apply to appeals to the court of revision.

(5) A by-law passed under subsection 2 or 3 remains in force from year to year until repealed. R.S.O. 1950, c. 24, s. 53 (4, 5).

(6) Where in any year it appears to the council of a municipality that the assessment roll or the assessment roll of any ward, division of a ward or group of polling subdivisions will not be returned to the clerk by the 1st day of October, the council may, by by-law approved by the Department on or before the 1st day of October, extend the time for return of that assessment roll for such period, not exceeding sixty days, subsequent to the 1st day of October as appears necessary; provided that, when such a by-law is passed, the time for closing the court of revision for that year shall be extended for a period corresponding to that for which the time for return of the assessment roll has been extended. R.S.O. 1950, c. 24, s. 53 (6); 1951, c. 4, s. 4 (1); 1955, c. 4, s. 15; 1957, c. 2, s. 12.

(7) No by-law passed under subsection 6 is valid unless it is both passed by the council and approved by the Department on or before the 1st day of October, 1951, c. 4, s. 4 (2).

(8) Except as provided in subsection 6, in every municipality the court of revision shall hear and dispose of all appeals and certify the assessment roll in every year on or before the 30th day of November. R.S.O. 1950, c. 24, s. 53 (8).

(9) Where in any year it appears to the council of a municipality that the court of revision will not dispose of the appeals within the required time, the council may by by-law extend the time for closing the court of revision for such period, not exceeding sixty days, as appears necessary. 1952, c. 3, s. 14.

(10) Notwithstanding subsection 3 or 8 and except as provided in subsection 6, in any county where a county court of revision has been established the time for hearing and disposing of all appeals and certifying the assessment roll of any municipality forming part of the county for municipal purposes is the 15th day of January in the year following that in which the assessment roll was returned.

(11) Where a special Act conflicts with this section, this section prevails. R.S.O. 1950, c. 24, s. 53 (9, 10).
Sec. 57 (7) (b)  

57.—(1) The yearly assessment roll of a municipality last returned to the clerk, when corrected, revised and certified by the court of revision, is for all purposes the last revised assessment roll of the municipality.

(2) Where in a municipality the assessment roll is returned by wards or divisions of wards or by groups of polling subdivisions, as provided for in subsection 3 of section 56, the assessment rolls of all the wards or divisions of wards or of all the groups of polling subdivisions last returned to the clerk, when corrected, revised and certified by the court of revision, are for all purposes the last revised assessment roll of the municipality.

(3) Where in a municipality no appeals are made to the court of revision and the time for appealing has elapsed, the assessment roll shall be presented by the clerk to the court of revision to be certified, and the assessment roll as so certified is for all purposes the last revised assessment roll of the municipality.

(4) In every municipality the rate of taxation for each year shall be fixed and levied on the assessment taken in the preceding year according to the last revised assessment roll thereof. R.S.O. 1950, c. 24, s. 54 (1-4).

(5) Notwithstanding subsection 4, the council of a municipality may fix and levy the rate of taxation on the assessment taken in the preceding year according to the assessment roll as returned. 1954, c. 3, s. 6, part.

(6) Nothing in this section in any way deprives any person of any right of appeal provided for in this Act, and the same may be exercised and the appeal proceeded with in accordance with this Act, notwithstanding that the assessment roll has been certified by the court of revision and become the last revised assessment roll. R.S.O. 1950, c. 24, s. 54 (5); 1954, c. 3, s. 6, part.

(7) Where as the result,

(a) of an appeal to the county judge or the Ontario Municipal Board;

(b) of an action or other proceeding in the Supreme Court or a county court or in the Supreme Court of Canada; or
(c) of an appeal to the court of revision with respect to an assessment made under section 52, 53 or 54,

any assessment is added, reduced, increased or otherwise altered, the taxes levied and payable with respect to such assessment shall be adjusted accordingly and, if the taxes levied have been paid, any overpayment shall be refunded by the municipality. 1954, c. 3, s. 6, part; 1956, c. 3, s. 9; 1957, c. 2, s. 13.

(8) Where a special Act conflicts with this section, this section prevails. R.S.O. 1950, c. 24, s. 54 (7).

58.—(1) Where any land is detached from one municipality and annexed to another municipality after the return of the assessment roll of the latter municipality, the council of the latter municipality shall pass a by-law in the year in which taxation is to be levied on that assessment roll adopting the assessments of the lands annexed, as last revised while they were part of the first-mentioned municipality, as the basis of the assessment of such lands for taxation in that year by the municipality to which the lands are annexed.

(2) The clerk of the municipality, forthwith after the passing of the by-law under subsection 1, shall deliver or send by registered mail to every person assessed in respect of the lands annexed a notice setting out the amount of the assessment, and the same rights in respect of appeal apply as if the assessment had been made in the usual way notwithstanding that the person assessed did not appeal, or notwithstanding the disposition of any appeal taken, as the case may be, in respect of the assessment while the lands were a part of the municipality from which they became detached. 1951, c. 4, s. 5.

(3) This section does not apply where an annexation order otherwise provides for the assessment of the lands annexed by such order. 1956, c. 3, s. 10.

59.—(1) Upon completion of the assessment roll, the assessment commissioner or assessor shall attach thereto his affidavit or solemn affirmation.

(2) The affidavit or affirmation (Form 3) may be made before the clerk of the municipality, a justice of the peace having jurisdiction in the municipality, a commissioner for taking affidavits or a notary public.
(3) The assessment commissioner or assessor shall on or before the day fixed for the return of the assessment roll deliver it to the clerk of the municipality completed and added up, with the affidavit attached, and the clerk shall, immediately upon receipt of the roll, file it in his office, and it shall be open to inspection during office hours.

(4) The omission to attach to the assessment roll the affidavit or solemn affirmation required by subsection 1 does not invalidate the roll. R.S.O. 1950, c. 24, s. 56.

60.—(1) Any municipality instead of ascertaining the values of all lands in the municipality every year may by by-law provide for a two-year or three-year rotary system of ascertaining such values under which the assessor shall ascertain in one year the values in one-half of the municipality and in the following year the values in the other one-half, or in one year the values in one-third of the municipality and in the following year the values in a second one-third and in the following year the values in the third one-third.

(2) When a municipality first adopts the rotary system of ascertaining values of lands therein as provided in subsection 1, the system shall for the purpose of assessment become effective in the second year in the case of a two-year system and in the third year in the case of a three-year system and in the meanwhile the assessments of all such lands shall be entered on the yearly assessment roll or rolls at the values last ascertained before the system was adopted, except that the assessment of any such land may include in any year the value of any building not previously assessed that has been erected or placed on such land or the amount by which the value of any building that has been assessed is increased by any enlargement or alteration thereof. R.S.O. 1950, c. 24, s. 57.

COURT OF REVISION

61.—(1) Subject to sections 62 and 63, in every city the court of revision shall consist of three members, one of whom shall be appointed by the city council and one by the mayor, and the third shall be the official arbitrator appointed for the City under The Municipal Arbitrations Act, and in the case of cities where there is no official arbitrator or where such official arbitrator is a judge or junior judge of the county in which the city is situated, the sheriff of the county shall be the third member in the case of a city that is the county town, and the third member of the court of revision in any
city that is not the county town and for which no such official arbitrator has been appointed or where such official arbitrator is a judge or junior judge of the county in which the city is situated shall be appointed by the council of the city.

(2) Each member of the court of revision for a city shall be paid such sum for his services as the council may by by-law or resolution provide.

(3) No member of the city council and no officer or employee of the city corporation shall be a member of the court of revision.

(4) The appointed members of the court of revision shall hold office until their successors are appointed, but the mayor or council may each or either of them, after the organization of a new council and before the 1st day of March in any year, appoint a member of the court of revision in place of any member appointed by the mayor or council in a preceding year.

(5) Two members of any court of revision under this section form a quorum, and upon the death or resignation of any member of any such court a successor shall immediately thereafter be appointed by the authority that appointed the member so dying or resigning.

(6) In case of a vacancy in the office of sheriff, or if the sheriff is unable to act from any cause in cities where there is no official arbitrator, the registrar of deeds for the county or registry division of the county whose office is in such city shall act as the third member of the court during such vacancy or inability of the sheriff to act. R.S.O. 1950, c. 24, s. 58.

62.—(1) In a city having a population of not less than 200,000, the court of revision shall consist of one member only, appointed by the council of the city, who shall be a barrister of at least ten years standing at the bar of Ontario, but who shall not be a member of the city council or an officer or employee of the city corporation.

(2) Such member shall be known as “The Commissioner of the Court of Revision” and shall hold office during the pleasure of the council.

(3) In case of the illness or absence from Ontario of such commissioner, the council may appoint another person possessing the like qualifications to act during such illness or absence, and pending such appointment the commissioner may appoint such a person to act as his deputy for a period not exceeding two weeks.
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(4) The commissioner may also from time to time appoint another person possessing like qualifications to act as his deputy for a period not exceeding one month, and such person when so acting has all the powers of the commissioner and shall be paid such sum for his services as the council may by-law or resolution provide.

(5) The council may from time to time divide the court of revision into two or more divisions, and in such case each division shall consist of one member to whom all the provisions of this section apply mutatis mutandis. R.S.O. 1950, c. 24, s. 59.

63.—(1) In a city having a population of not less than 200,000, in lieu of the court of revision being constituted as provided in section 62, the council may by-law constitute one or more courts of revision each of which shall consist of one or three members, as the by-law may provide.

(2) Every member of a court of revision shall be appointed by by-law and hold office during pleasure of the council.

(3) No person who is or during the preceding year was a member of the city council or an officer or employee of the corporation may be appointed or hold office as a member of a court of revision.

(4) Where a court of revision consists of three members, two form a quorum.

(5) Each member of the court of revision shall be paid such sum for his services as the council may by-law provide.

(6) A by-law passed under subsection 1 remains in force from year to year until it is repealed and while it is in force no court of revision shall be constituted or continue in existence under section 62. R.S.O. 1950, c. 24, s. 60.

64.—(1) In municipalities other than cities, the court of revision shall consist of five members appointed by the council of the municipality and such members other than members of the council may be paid such remuneration and expenses as the council may by-law provide.

(2) Every such member shall be a person eligible to be elected a member of the council, or shall be a member of the council.
(3) Three members of the court of revision are a quorum and a majority of a quorum may decide all questions before the court; but no member shall act when an appeal is being heard respecting any property in which he is directly or indirectly interested. R.S.O. 1950, c. 24, s. 61.

65.—(1) Where a county assessor is appointed under section 93, the council of the county may establish a county court of revision to act in lieu of the court of revision referred to in section 64 on assessment appeals, but the county court of revision shall not deal with applications under section 131, 143, 145 or 244 of this Act or appeals under any other Act. 1952, c. 3, s. 15; 1958, c. 4, s. 4.

(2) Such court of revision shall consist of five members to be appointed by the council of the county and such members shall hold office during pleasure of the council and shall be paid such remuneration and expenses as the council may by-law provide.

(3) Each member of such court of revision shall be a person eligible to be elected a member of the council of a municipality within the county for municipal purposes, but shall not be a member of any such council.

(4) The provisions of this Act applicable to a court of revision appointed under section 64 apply to a court of revision appointed under this section. R.S.O. 1950, c. 24, s. 62 (2-4).

66. Every member of the court of revision before entering upon his duties shall take and subscribe before the clerk of the municipality the following oath (or affirmation in cases where, by law, affirmation is allowed):

“[Name of member], do solemnly swear (or affirm) that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals of the court of revision, that may be brought before me for trial as a member of the court.”

R.S.O. 1950, c. 24, s. 63.

67. The clerk of the municipality or some person or persons designated by him shall be the clerk of the court, and shall keep in a book a record of the proceedings and decisions of the court, which shall be certified by the chairman of the court. R.S.O. 1950, c. 24, s. 64; 1955, c. 4, s. 16.

68. The court may meet and adjourn, from time to time, at pleasure, or may be summoned to meet at any time by the head of the municipality; but the first sitting shall not be held
until after the expiration of at least ten days from the expira-
tion of the time within which notice of appeals may be given
to the assessment commissioner or the clerk of the munici-
pality. R.S.O. 1950, c. 24, s. 65, amended.

69. At the time or times appointed, the court shall meet
and try all complaints in regard to persons wrongly placed
upon or omitted from the roll, or assessed at too high or too
low a sum. R.S.O. 1950, c. 24, s. 66.

70. The court, or some member thereof, may administer
an oath to any party or witness before his evidence is taken,
and may issue a summons to any witness to attend such court.
R.S.O. 1950, c. 24, s. 67.

71. Any person summoned to attend the court of revision
or before a county judge under this Act as a witness who fails,
without good and sufficient reason, to attend, having first
been tendered compensation for his time at the rate of $3
per day and his proper travelling expenses if he resides more
than three miles from the place of trial, or who having
attended, or being present in court, refuses to be sworn, if
required to give evidence, is guilty of an offence and on
summary conviction is liable to a fine of not more than $25.
R.S.O. 1950, c. 24, ss. 68, 232.

PROCEEDINGS FOR THE TRIAL OF COMPLAINTS

72.—(1) Any person complaining of an error or omission in
regard to himself, as having been wrongly inserted in or
omitted from the roll or as having been undercharged or
overcharged by the assessor in the roll, may personally or by
his agent give notice in writing to the assessment com-
missioner or, if none, to the clerk of the municipality that he
considers himself aggrieved for any or all of the causes afore-
said, and shall give a name and address where notices can be
served by the clerk of the municipality as hereinafter provided.

(2) The notice shall be given to the assessment commis-
sioner or, if none, to the clerk of the municipality within
fourteen days after the day upon which the roll is required
by law to be returned, or within fourteen days after the return
of the roll, in case the roll is not returned within the time
fixed for that purpose.

(3) If a person assessed thinks that any person has been
assessed too low or too high or has been wrongly inserted in
or omitted from the roll, he may, within the time limited by
subsection 2, give notice in writing to the assessment com-
missioner or, if none, to the clerk of the municipality, and the
clerk of the municipality shall give notice to such person and
to the assessor of the time when the matter will be tried by the
court of revision, and the matter shall be decided in the same
manner as complaints by a person assessed with regard to his
own assessment. 1959, c. 6, s. 6 (1).

(4) In the case of a town, village or township, the court
of revision shall receive as evidence of an application to have
the name of any person entered on the roll who is temporarily
absent from the municipality an affidavit (Form 4) of some
other person who has and deposes that he has personal knowl-
edge of the matter set forth in the affidavit, if the affidavit is
made not earlier than the tenth day next preceding the last day
for making complaints to the court of revision and is delivered
to the clerk of the municipality before the time for making
complaints has expired. R.S.O. 1950, c. 24, s. 69 (4); 1959,
c. 6, s. 6 (2).

(5) The clerk of the municipality shall post up in some
convenient and public place within the municipality or
ward a list of all complainants, on their own behalf, against the
assessor’s return, and of all complainants on account of the
assessment of other persons, stating the names of each, with
a concise description of the matter complained against,
together with an announcement of the time when the court will
be held to hear the complaints. R.S.O. 1950, c. 24, s. 69 (5);
1959, c. 6, s. 6 (3).

(6) No alteration shall be made in the roll unless under a
complaint formally made according to the above provisions.
R.S.O. 1950, c. 24, s. 69 (6).

(7) The clerk of the municipality shall enter the appeals
on the list in the sequence of the assessment roll numbers,
and the court shall proceed with the appeals in the order, as
nearly as may be, in which they are so entered, but may
grant an adjournment or postponement of any appeal.
R.S.O. 1950, c. 24, s. 69 (7); 1954, c. 3, s. 7; 1959, c. 6, s. 6 (4).

(8) Such list may be in the following form:

| Approvals to be heard at the Court of Revision to be held at |
| :------------- | :------------- | :------------- |
| A.B. Self Overcharged on land. |
| C.D. E.F Name omitted. |
| G.H. J.K. Not bona fide owner or tenant. |

&c. &c.

R.S.O. 1950, c. 24, s. 69 (8).
(9) The clerk of the municipality may also advertise in some newspaper having general circulation in the municipality the time at which the court will hold its first sitting for the year, and the advertisement shall be published at least ten days before the time of such first sitting. R.S.O. 1950, c. 24, s. 69 (9); 1955, c. 4, s. 17 (1); 1959, c. 6, s. 6 (5).

(10) The clerk of the municipality shall also cause to be left at the residence or office of each assessor a list of all the complaints respecting his roll. R.S.O. 1950, c. 24, s. 69 (10); 1959, c. 6, s. 6 (6).

(11) The clerk of the municipality shall prepare a notice to prepare according to the following form for each person with respect to whom a complaint has been made:

Take notice that the Court of Revision will sit at.........on
the.........day of............., in the matter of the following
appeal.
Appellant.........................................................
Subject:—That you are not the bona fide owner or tenant,
or are overcharged in assessment on.........................
(as the case may be).

(Signed) X.Y., Clerk.

and he shall also notify each person who has made a complaint of the date of the sitting of the court. R.S.O. 1950, c. 24, s. 69 (11); 1959, c. 6, s. 6 (7).

(12) If the person resides or has a place of business in the municipality, the clerk of the municipality shall cause the notice to be left at the person's residence or place of business or sent by mail addressed thereto. R.S.O. 1950, c. 24, s. 69 (12); 1959, c. 6, s. 6 (8).

(13) If the person is not known, then the notice shall be left with some grown-up person on the assessed premises, if there is any such person there resident, or, if the person is not resident in the municipality, then the notice shall be addressed to such person through the post office. R.S.O. 1950, c. 24, s. 69 (13).

(14) Every notice hereby required whether by publication, advertisement, letter or otherwise shall be completed at least ten days before the sitting of the court, and the clerk of the municipality shall certify to the court, at the first day of its sitting, the notices that have been so completed. R.S.O. 1950, c. 24, s. 69 (14); 1959, c. 6, s. 6 (9).

(15) Where necessary, the clerk of the municipality may, at the cost of the municipality, call to his aid such assistance as may be required to effect the services that he is required to perform.
by law to make and, in the event of his failure to effect such 
services in time for the first sitting of the court, the court, in 
its discretion, may appoint an adjourned sitting for the pur-
pose of hearing the appeals for which the services were not 
effected in time for the first day, and the proper services shall 
be made for such adjourned day. R.S.O. 1950, c. 24, s. 69 (15).

(16) The court, after hearing the complainant and the 
assessor or assessors and any evidence adduced and, if deemed 
desirable, the person complained against, shall determine the 
matter and confirm or amend the roll accordingly, and the 
court may, in determining the value at which any land shall 
be assessed, have reference to the value at which similar land 
in the vicinity is assessed, and in all cases that come before 
the court it may increase the assessment or change it by 
assessing the right person, the clerk of the municipality giving 
the latter or his agent ten days notice of such assessment, 
within which time he must appeal to the court if he objects 
thereto. R.S.O. 1950, c. 24, s. 69 (16); 1958, c. 4, s. 5; 1959, 
c. 6, s. 6 (10).

(17) It is not necessary to hear upon oath the complainant 
or assessor or the person complained against, except where 
the court deems it necessary or proper or where the evidence 
of the person is tendered on his own behalf or required by 
the opposite party.

(18) If either party fails to appear, either in person or by 
an agent, the court may proceed *ex parte*.

(19) Where it appears that there are palpable errors in the 
roll of any municipality or of any ward that need correction, 
the court may at any time during its sitting correct the roll, 
if no alteration of assessed values is involved, and, if any 
alteration of assessed value is necessary, the court may extend 
the time for making complaints for ten days from a day named 
by the court and may then meet and determine the additional 
matter complained of, and the assessor may be or may be 
directed by the court to be, for such purpose, the complainant. 
(See also section 49.)

(20) Upon an appeal upon any ground against an assess-
ment, the court of revision may reopen the whole question of 
the assessment, so that omissions from, or errors in, the assess-
ment roll may be corrected, and the accurate amount for which 
the assessment should be made and the person or persons who 
should be assessed therefor may be placed upon the roll by 
the court, and if necessary the roll of any particular ward or
subdivision of the municipality, even if returned as finally revised, may be opened so as to make it correct in accordance with the finding of the court. R.S.O. 1950, c. 24, s. 69 (17-20).

(21) The clerk of the municipality shall forthwith alter and amend the assessment roll in accordance with the decisions of the court of revision, and shall write his name or initials against every alteration or amendment. R.S.O. 1950, c. 24, s. 69 (21); 1959, c. 6, s. 6 (11).

(22) When the court of revision has heard and decided an appeal, the clerk of the municipality shall within fourteen days cause notice of the decision in such appeal to be given by registered mail to the persons to whom notice of the hearing of such appeal was given and such notice shall state thereon that such decision may be appealed to the county judge within ten days of the mailing of the notice. R.S.O. 1950, c. 24, s. 69 (22); 1955, c. 4, s. 17 (2); 1959, c. 6, s. 6 (12).

73. The roll as finally revised and certified by the court of revision shall, subject to subsections 6 and 7 of section 57, be valid, and bind all parties concerned, notwithstanding any defect or error committed in or with regard to such roll, or any defect, error or misstatement in the notice required by section 48, or the omission to deliver or transmit such notice, provided that the provisions of this section in so far as they relate to the omission to deliver or transmit such notice do not apply to any person who has given the clerk of the municipality or assessment commissioner the notice provided for in subsection 4 of section 48. R.S.O. 1950, c. 24, s. 70; 1959, c. 6, s. 7.

74. A copy of any assessment roll, or portion of any assessment roll, written or printed, and certified to be a true copy by the clerk of the municipality, shall be received as prima facie evidence in any court of justice without proof of the signature, or the production of the original assessment roll of which such certified copy purports to be a copy, or a part thereof. R.S.O. 1950, c. 24, s. 71; 1956, c. 3, s. 11.

APPEALS FROM THE COURT OF REVISION

75.—(1) An appeal to the county judge lies, at the instance of the municipal corporation, or at the instance of the assessor or assessment commissioner, or at the instance of any person assessed or of any municipal elector of the municipality, not only against a decision of the court of revision on an appeal to that court, but also against any omission, neglect or refusal of that court to hear or decide an appeal. R.S.O. 1950, c. 24, s. 72 (1).
(2) The person appealing shall personally or by his agent give notice in writing to the assessment commissioner or, if none, to the clerk of the municipality within ten days after notice of the decision of the court of revision has been given by the clerk of the municipality under subsection 22 of section 72 of his intention to appeal to the county judge. 1959, c. 6, s. 8 (1).

(3) In any municipality in which a by-law has been passed under subsection 3 of section 56, the provisions of this section, so far as they are not inconsistent with the provisions of such by-law, apply to appeals to the county judge. R.S.O. 1950, c. 24, s. 72 (3).

(4) The clerk of the municipality shall, immediately after the time limited for filing appeals, forward a list thereof to the judge who shall then notify the clerk of the municipality of the day he appoints for the hearing thereof and shall, if in his opinion the appeals or any of them appear to involve the calling or examination of witnesses, fix the place for holding such court within the municipality from the court of revision of which such appeal is made, or at the place nearest thereto where the sittings of the division court within his jurisdiction are held. R.S.O. 1950, c. 24, s. 72 (4); 1959, c. 6, s. 8 (2).

(5) The clerk of the municipality shall thereupon give notice to all the appellants and all the persons appealed against in the same manner as is provided for giving notice on a complaint under section 72; but in the event of failure by the clerk of the municipality to have the required service of the notices in any appeal made, or to have the same made in proper time, the judge may direct service to be made for some subsequent day upon which he may sit. R.S.O. 1950, c. 24, s. 72 (5); 1959, c. 6, s. 8 (3).

(6) The clerk of the municipality shall cause a notice to be posted up in a conspicuous place in his office, or the place where the council of the municipality holds its sittings, containing the names of all the appellants and persons appealed against, with a brief statement of the ground or cause of appeal, together with the date at which a court will be held to hear appeals.

(7) The clerk of the municipality is the clerk of such court, and he shall keep, in the book referred to in section 67, a record of the decision of the judge upon each appeal. R.S.O. 1950, c. 24, s. 72 (6, 7).
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(8) At the court so held, the judge shall hear the appeals and may adjourn the hearing from time to time and defer judgment thereon at his pleasure but so that, subject to any special Act affecting a particular municipality, all appeals are determined not later than the 30th day of January in the year following that in which the appeals were made. R.S.O. 1950, c. 24, s. 72 (8); 1959, c. 6, s. 8 (4).

(9) Where the assessment is taken and the assessment roll is returned by wards or divisions of wards or by groups of polling subdivisions in any municipality, the county judge shall arrange from time to time throughout the year to sit and hear appeals from the court of revision upon the determination of appeals made to the court with respect to each roll, but so that all appeals are determined not later than the 30th day of January in the year following that in which the appeals were made. R.S.O. 1950, c. 24, s. 72 (9); 1959, c. 6, s. 8 (5).

(10) Where in any county a county court of revision has been constituted, the time for the judge to determine appeals from such court shall not be later than the 15th day of March in the year following that in which the appeals to such court were made. R.S.O. 1950, c. 24, s. 72 (10); 1959, c. 6, s. 8 (6).

(11) Where in any year the time for closing the court of revision in a municipality is extended under subsection 6 or 9 of section 56, the time for the judge to determine appeals is correspondingly extended. R.S.O. 1950, c. 24, s. 72 (11); 1952, c. 3, s. 16.

(12) Where the judge dies or becomes incapable before hearing an appeal or determining an appeal, the clerk of the municipality shall forthwith notify in writing the succeeding judge or acting judge of the appeal and such judge shall hear and determine such appeal, and the times for determining the appeals under subsections 8, 9 and 10 do not apply. 1959, c. 6, s. 8 (7).

(13) A subpoena to compel the attendance of any witness required before the county judge upon any appeal under this Act may be issued by the clerk of the county court of the county in which is situated the municipality whose assessment roll is in question, and the subpoena shall be tested as are other subpoenas issued out of the county court of the county in actions therein and may be entitled as is provided in section 78. R.S.O. 1950, c. 24, s. 72 (12).
76. At the court to be held by the county judge to hear the appeals hereinbefore provided for, the person having charge of the assessment roll passed by the court of revision shall appear and produce such roll and all papers and writings in his custody connected with the matter of the appeal. R.S.O. 1950, c. 24, s. 73; 1951, c. 4, s. 6.

77.—(1) In all proceedings before the county judge under or for the purposes of this Act, the judge possesses all such powers for compelling the attendance of and for the examination on oath of all parties, whether claiming or objecting or objected to, and of all other persons whatsoever, and for the production of books, papers, rolls and documents, and for the enforcement of his orders, decisions and judgments, as belong to or might be exercised by him in the county court.

(2) The hearing of the appeal by the county judge shall, where questions of fact are involved, be in the nature of a new trial, and either party may adduce further evidence in addition to that heard before the court of revision, subject to any order as to costs or adjournment that the judge may consider just. R.S.O. 1950, c. 24, s. 74.

78. All process or other proceedings by way of appeal may be entitled as follows:

In the Matter of Appeal from the Court of Revision of the.................of...........................

........................................, Appellant,
and
........................................, Respondent,

and they need not be otherwise entitled. R.S.O. 1950, c. 24, s. 75.

79. The costs of any proceeding before the court of revision or before the judge as aforesaid shall be paid by or apportioned between the parties in such manner as the court or judge thinks fit, and where costs are ordered to be paid by any party claiming or objecting or objected to, or by any assessor, clerk of a municipality, or other person, payment thereof shall be enforced, when ordered by the court of revision by a distress warrant under the hand of the clerk and the corporate seal of the municipality, and when ordered by the judge by execution to be issued as the judge may direct, either from the county court or the division court within the county in which the municipality or assessment district, or some part thereof, is situated, in the same manner as upon an ordinary judgment for costs recovered in such court. R.S.O. 1950, c. 24, s. 76.
80. The costs chargeable or to be awarded in any case may be the costs of witnesses and of procuring their attendance, and none other, and shall be taxed according to the allowance in the division court for such costs, and, in cases where execution issues, the costs thereof as in the like court, and of enforcing the same, may also be collected thereunder. R.S.O. 1950, c. 24, s. 77.

81. County court judges are entitled to receive from the several municipalities as their expenses for holding courts in such municipalities other than the county town of the county in which the judge resides, for the purpose of hearing appeals from the court of revision under this Act, the same sums as they are allowed for holding courts for revising voters' lists. R.S.O. 1950, c. 24, s. 78.

82.—(1) The clerk of the municipality shall alter and amend the assessment roll in accordance with the decisions of the judge, and shall write his name or initials against every alteration or amendment. 1951, c. 4, s. 7, part; 1959, c. 6, s. 9 (1).

(2) When the judge has heard and decided an appeal, the clerk of the municipality shall within fourteen days cause notice of the decision in such appeal to be given by registered mail to the persons to whom notice of the hearing was given and such notice shall state thereon that such decision may be appealed to the Ontario Municipal Board within twenty-one days of the mailing of such notice. 1951, c. 4, s. 7, part; 1955, c. 4, s. 19; 1959, c. 6, s. 9 (2).

APPEALS TO MUNICIPAL BOARD

83.—(1) The municipal corporation, the assessor or assessment commissioner or any person assessed may appeal from the decision of the county judge to the Ontario Municipal Board.

(2) An appeal also lies to the Ontario Municipal Board from a decision of the county judge under section 52, 53, 54 or 131.

(3) Except as provided in subsections 4 and 5, sections 75 to 79, 81, 82, 84 and 86 apply to appeals taken under subsection 1 or 2, and on such appeals the Board has the powers and duties of a county judge under such sections.
(4) A notice of appeal to the Board under this section shall, within twenty-one days after notice of the decision appealed from has been given under subsection 2 of section 82, be sent by the party appealing by registered mail to the secretary of the Board and to the persons to whom notice of the hearing before the judge was given.

(5) Upon receipt of a notice of appeal under this section, the secretary of the Board shall arrange a time and place for hearing the appeal and shall send notice thereof by registered mail to all parties concerned in the appeal at least fourteen days before the hearing.

(6) An appeal lies from the decision of the Board under this section to the Court of Appeal upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Board.

(7) The practice and procedure on the appeal to the Court of Appeal shall be the same mutatis mutandis subject to any rule of the court or regulation of the Board as upon an appeal from a county court.

(8) If, by the decision of the Board or by the judgment of the Court of Appeal, it appears that any alteration should be made in the assessment roll respecting the assessment in question, the clerk of the municipality concerned shall alter the assessment roll to give effect to the decision or judgment and shall write his name or initials against every alteration.

1956, c. 3, s. 12.

84.—(1) An appeal lies to the Court of Appeal from the judgment of the judge on a question of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Ontario Municipal Board except an order made under section 83.

(2) Any party desiring so to appeal to the Court of Appeal shall, on the hearing of the appeal by the judge, request the judge to make a note of any such question of law or construction, and to state the same in the form of a special case for the Court of Appeal.

(3) It is the duty of the judge to make a note of such request, and he may thereupon state such question in the form of a special case, setting out the facts in evidence relative thereto, and his decision of the same, as well as his decision of the whole matter.
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Transmitting special case to Court of Appeal as upon an appeal from a county court.

(4) A copy of such special case, signed by the judge, shall be transmitted to the Court of Appeal, and the practice and procedure on the appeal shall be the same mutatis mutandis as upon an appeal from a county court.

(5) On the application of any party desiring to appeal, and on such notice to the other party and on such evidence as may seem proper to the Court of Appeal, that Court may if it sees fit direct the county judge to state a special case as in subsection 3 if the judge on the hearing before him refused to do so.

(6) The statement of any such case or the hearing or argument or other proceeding thereon shall not delay the final revision of the assessment roll or other proceeding thereon; but, if by the judgment of the Court of Appeal upon the case stated it appears that any alteration should be made in the assessment roll respecting the assessment in question, the county judge on being certified thereof shall cause the proper entries to be made in the assessment roll to give effect to the judgment.

(7) Where an appeal lies from the decision of the judge to the Ontario Municipal Board under section 83, the judge shall not state a case under this section unless all the parties consent and request him to do so, and if a case is so stated an appeal does not lie to the Ontario Municipal Board under section 83. R.S.O. 1950, c. 24, s. 81.

85. Upon an appeal to the Court of Appeal, the Court of Appeal has jurisdiction to determine any question or matter relating to the assessment in question and in addition is a court having original jurisdiction to determine all questions as to whether any persons or things are or were assessable or are or were legally assessed or exempted from assessment. 1956, c. 3, s. 13.

86.—(1) Upon an appeal upon any ground against an assessment, the judge of the county court or the Ontario Municipal Board hearing an appeal under section 83, or the Court of Appeal, as the case may be, may reopen the whole question of the assessment, so that omissions from, or errors in, the assessment roll may be corrected, and the accurate amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the roll by such judge, Board or Court, and if necessary the roll of any particular ward or subdivision of the municipality, even if returned as finally revised, may be opened so as to make it correct in accordance with the findings of such judge, Board or Court.
(2) Such judge, Board or Court may, in determining the value at which any land shall be assessed, have reference to the value at which similar land in the vicinity is assessed. R.S.O. 1950, c. 24, s. 82.

87. Upon a complaint or appeal with respect to an assessment, the court of revision, county court judge and the Ontario Municipal Board may review the assessment and make any decision the assessor could or should have made. 1956, c. 3, s. 14, part.

88. No action or other proceeding, except an action or other proceeding brought by or on behalf of a municipality, shall be brought in any court with respect to an assessment or taxes based thereon,

(a) except within sixty days after the day upon which the roll is required by law to be returned, or within sixty days after the return of the roll, in case the roll is not returned within the time fixed for that purpose;

(b) where a complaint with respect to the assessment is made to the court of revision, except within the time limited for appealing from the decision of the court of revision to the county court judge;

(c) where an appeal is made from the decision of the court of revision to the county court judge, except within the time limited for appealing from the decision of the county court judge to the Ontario Municipal Board; and

(d) where an appeal is made from the decision of the county court judge to the Ontario Municipal Board, except within fifteen days after the date of the decision of the Ontario Municipal Board;

provided, where an appeal is made to the Court of Appeal, no action or other proceeding shall be brought in any other court with respect to the assessment. 1956, c. 3, s. 14, part.

89. Where any part of an assessment is declared invalid or in error by the Supreme Court or a county court, the whole assessment is not thereby invalidated and the court may direct that the assessment roll be altered in accordance with its judgment and the clerk of the municipality concerned shall so alter the roll and shall write his name or initials against every alteration. 1956, c. 3, s. 14, part.
90. No matter that could have been raised by way of complaint to the court of revision or in an action or other proceeding with respect to an assessment in a court within the times limited for bringing such complaint, action or other proceeding under this Act shall be raised by way of defence in any action or other proceeding brought by or on behalf of a municipality. 1956, c. 3, s. 14, part.

91. Where the assessment of any real property is altered on an appeal or in an action, any business assessment based on the assessed value of such real property shall be altered in the business assessment roll by the clerk of the municipality to conform with the altered real property assessment, whether or not the business assessment roll has been finally revised. R.S.O. 1950, c. 24, s. 84; 1956, c. 3, s. 15.

92.—(1) When, after the appeal provided by this Act, the summarized assessment roll has been finally revised and corrected, the clerk of the municipality shall within ninety days transmit to the county clerk a summarized statement of the contents of the roll showing the total population of the municipality and the total assessment of each of the various classes of property liable to assessment, and when required to do so by the county judge or by resolution of the county council for the purpose of equalization or otherwise shall produce the original assessment roll of the municipality.

(2) For default in the performance of his duties under this section, the clerk of the municipality is guilty of an offence and on summary conviction is liable to a fine of not less than $10 and not more than $20. R.S.O. 1950, c. 24, ss. 85, 232.

EQUALIZATION

93.—(1) Subject to the approval of the Department, the council of every county may appoint a county assessor who, for the purpose of making uniform the methods of preparation of the assessment rolls in the municipalities in the county and for the purpose of ascertaining whether the valuations of real property made by the assessors in each such municipality bear a just relation one to another, shall supervise the assessment and advise the assessors and shall report thereon to the county council before the 1st day of June in every year and such report shall form the basis for equalization under section 94.

(2) The Minister may, subject to the approval of the Lieutenant Governor in Council, by regulation prescribe rules for the guidance of county assessors and every county assessor shall conduct himself in accordance therewith.
Assessment complaint

Clerk to notify county assessor of return of roll

Complaint to court of revision

Appeals from court of revision and county judge

General appeal

Annual examination of assessment rolls by county councils for purpose of equalization

(3) A county assessor has the same right of appeal to a court of revision in any such municipality that a person assessed in the municipality has under subsection 3 of section 72. R.S.O. 1950, c. 24, s. 86 (1-3).

(4) The clerk of every municipality in a county for which a county assessor has been appointed shall, within seven days after the assessment roll has been returned to him by the assessor in any year, give notice in writing by registered mail to the county assessor of the date on which such return was made. R.S.O. 1950, c. 24, s. 86 (4); 1958, c. 4, s. 6.

(5) Notice of an appeal by a county assessor to the court of revision of any municipality within the county may be given within thirty days after receiving from the clerk notice of the date of the return of the assessment roll of such municipality, and such appeal may be with respect to any particular assessment or omission to assess or generally with respect to all the assessments included in the roll or in any area of the municipality defined in the notice or generally with respect to assessments of land only or buildings only or business included in the roll or in any area of the municipality defined in the notice.

(6) A county assessor has the same right of appeal from a decision of a court of revision or county judge as a person assessed under this Act.

(7) No such general appeal shall be commenced without the approval of the Department, and the procedure applicable thereto shall be determined by the court of revision, county judge or the Ontario Municipal Board, as the case may be, and such notice thereof shall be given by publication or otherwise as may be directed by the court, judge or Board, and upon the hearing thereof the court, judge or Board may review any or all of the assessments included in the roll as may be necessary to determine the appeal, may alter and amend the roll and may direct the making of a new roll in accordance with the terms of the order of the court, judge or Board. R.S.O. 1950, c. 24, s. 86 (5-7).

94.—(1) The council of every county shall yearly, and not later than the 1st day of July, examine or cause to be examined the assessment rolls made in the preceding year of the different townships, towns and villages in the county for the purpose of ascertaining whether the valuations of real property and business assessment made by the assessors in each township, town or village bear a just relation one to another, and may, by by-law for the purpose of county rates,
increase or decrease in any township, town or village the aggregate valuations, adding or deducting so much per cent as may, in their opinion, be necessary to produce a just relation between them; but they shall not reduce the aggregate valuation for the whole county as made by the assessors.

R.S.O. 1950, c. 24, s. 87 (1); 1955, c. 4, s. 20; 1957, c. 2, s. 14; 1958, c. 4, s. 7 (1).

(2) Where in the preceding year a mining municipality has received or becomes entitled to a payment under the regulations made under section 36, an amount shall be calculated by,

(a) multiplying the part of such payment computed under paragraph 1 of subsection 2 of section 36 that was credited to the general funds of the municipality by 1000; and

(b) dividing the product obtained under clause a by the aggregate of the mill rates for general and county purposes levied in that year by the municipality on the types of assessments mentioned in clauses a, b and c of subsection 2 of section 294 of The Municipal Act; and

(c) increasing or decreasing the quotient obtained under clause b by the same per cent as the aggregate valuations of such municipality made in that year are increased or decreased under subsection 1,

and for the purpose of county rates the amount obtained under clause c shall be added to the aggregate valuations of the municipality as increased or decreased under subsection 1.

1958, c. 4, s. 7 (2); 1960, c. 3, s. 8 (1).

(3) For the purpose of county rates, there shall be added to the aggregate valuations of the municipality, as increased or decreased under subsection 1, the valuations of all properties for which payments in lieu of taxes are paid by the Crown in right of Ontario or any board, commission, corporation or other agency thereof or The Hydro-Electric Power Commission of Ontario. 1960, c. 3, s. 8 (2).

(4) Within ten days after the equalization by-law has been passed by the county council, the county clerk shall transmit to the reeve and clerk of each municipality a copy thereof.

R.S.O. 1950, c. 24, s. 87 (2).
95. The council of a county may in any year by by-law approved by the Department and passed on or before the 1st day of July extend the time,

(a) for making the report of the county assessor mentioned in subsection 1 of section 93, for such period, not exceeding sixty days after the 1st day of June, as the by-law may provide;

(b) for examining the assessment rolls and passing the equalization by-law mentioned in section 94, for such period, not exceeding sixty days after the 1st day of July, as the by-law may provide;

(c) for disposition of an equalization appeal under section 96, for such period, not exceeding sixty days after the 1st day of January next following, as the by-law may provide. R.S.O. 1950, c. 24, s. 88.

96. If any municipality is dissatisfied with the action of any county council in increasing or decreasing, or refusing to increase or decrease, the valuation of any municipality, the proceedings shall be as follows:

1. The municipality so dissatisfied may appeal from the decision of the council at any time within twenty days after the passing of such by-law, by giving to the clerk of the county council notice in writing, which notice shall state whether the municipality appealing is willing to have the final equalization of the assessment made by the county judge.

2. Every county council, at the same session in which the assessment has been equalized, shall determine whether the council is willing to have the final equalization of the assessment, in case of appeal, made by the county judge.

3. Upon receiving notice of appeal, in case any party to the appeal has objected to the final equalization of the assessment being made by the county judge, the clerk of the county council shall forthwith notify the Minister in writing of such objection, giving the name or names of the municipality or municipalities so objecting. R.S.O. 1950, c. 24, s. 89, pars. 1-3.

4. The Lieutenant Governor in Council, upon the recommendation of the Minister, may appoint three persons who shall form a court which shall, at such time and place as the Lieutenant Governor in Council appoints, proceed to hear and determine the appeal either with or without the evidence of witnesses or with such evidence as they may decide upon hearing, and may examine witnesses under oath or otherwise,
and may adjourn from time to time, and the court shall equalize the valuations of real property and business assessment made by the assessors in each municipality in the county, but shall not reduce the aggregate valuation for the whole county as made by the assessors, and shall forthwith report the same to the county council. R.S.O. 1950, c. 24, s. 89, par. 4; 1955, c. 4, s. 21 (1).

5. The Lieutenant Governor in Council in lieu of appointing persons to form a court as provided in paragraph 4 may direct that the appeal be heard and determined by the Ontario Municipal Board, in which case the Board shall hear and determine the appeal as if it were being heard and determined by the county judge.

6. It is the duty of the court to dispose of the appeal before the 1st day of January next after the appeal.

7. The county judge or the persons appointed to form a court shall be paid such remuneration and travelling and other expenses as the Lieutenant Governor in Council may determine to be borne and paid as directed by the county judge or the court, as the case may be.

8. The fees of the stenographic reporter, if any, and any other expenses incidental to the hearing of the appeal shall be borne and paid as directed by the county judge or the court, as the case may be.

9. Any two members of such court constitute a quorum. R.S.O. 1950, c. 24, s. 89, pars. 5-9.

10. Where all the parties to the appeal have agreed to have the final equalization of the assessment made by the county judge, the clerk of the county council shall forthwith notify the county judge in writing, and the county judge shall appoint a day for hearing the appeal, not later than ten days from the receipt of such notice of the appeal, and may on such day proceed to hear and determine the appeal, either with or without evidence of witnesses, or with such evidence as he may decide upon hearing, and may examine witnesses under oath or otherwise, and may adjourn from time to time, and the judge shall equalize the valuations of real property and business assessment made by the assessors in each municipality in the county but shall not reduce the aggregate valuation for the whole county as made by the assessors, and shall forthwith report the same to the county council. R.S.O. 1950, c. 24, s. 89, par. 10; 1955, c. 4, s. 21 (2).
11. It is the duty of the judge to dispose of the appeal before the 1st day of January next after the appeal. R.S.O. 1950, c. 24, s. 89, par. 11.

12. Where the county judge dies before having made a report to the county council with respect to the appeal, the clerk of the county council shall forthwith notify in writing the succeeding judge or acting judge of the appeal under paragraph 10, and paragraph 10 applies as if the appeal had not been made to the deceased judge. 1958, c. 4, s. 8.

13. The right of appeal exists whether a county assessor has been appointed or not, and upon any such appeal the report of the county assessor shall be open to review by the court or judge as herein provided.

14. The costs incurred in the prosecution and opposing of such appeal respectively shall be borne and paid as directed by the county judge or court, as the case may be, and not otherwise, and are subject to taxation on the county court scale by the clerk of the county court of the county.

15. An appeal lies to the Court of Appeal from any judgment of a judge and from any report made by a court constituted under paragraph 4 on any question of law or the construction of a statute and if the judgment of the Court of Appeal reverses or varies the judgment of such judge or the report of such court, such judgment or report shall be varied so as to conform to the judgment of the Court of Appeal.

16. The procedure on such appeal shall be, as nearly as may be, the same as upon an appeal from a county court to the Court of Appeal. R.S.O. 1950, c. 24, s. 89, pars. 12-15.

97. If the clerk of the municipality has neglected to transmit a certified copy of the assessment roll, such neglect does not prevent the county council from equalizing the valuations in the several municipalities according to the best information obtainable, and any rate imposed, according to the equalized assessment, is as valid as if the assessment rolls had been transmitted. R.S.O. 1950, c. 24, s. 90.

98. The council of a county, in apportioning a county rate among the different townships, towns and villages within the county, shall, in order that the same may be assessed equally on the whole rateable property of the county, make the aggregate valuations of the municipalities as determined under section 94 in the preceding year the basis upon which the apportionment is made. 1956, c. 3, s. 16, amended.
99.—(1) Where in any year boundaries of municipalities are changed or a new municipality is erected within a county and the assessment rolls for the next preceding year do not conform to the new boundaries or there is no assessment roll of the new municipality, the county council shall, by examining or causing to be examined the rolls of the municipality or municipalities from which an area has been severed or the municipality or municipalities of which or part of which the new municipality was formed, ascertain to the best of its judgment what part of the assessment of the municipality or municipalities from which an area has been severed or of which or part of which the new municipality was formed relates to the new municipality or municipalities to which an area was annexed or to the new municipality, and their several shares of the county tax shall be apportioned accordingly. 1958, c. 4, s. 9.

(2) Where the council of a county has passed its by-law for equalizing assessments on which the rates for county purposes for the succeeding year are to be based and apportioned, and any municipality in the county, or any part thereof, thereafter ceases to form part of the county for municipal purposes, the council of the county shall amend the equalization by-law by deducting from the equalized assessments shown in the by-law that portion pertaining to the municipality, or part thereof, that has ceased to form part of the county, in order that the rates for county purposes for the said succeeding year may be based and apportioned on the remainder of the equalized assessments. R.S.O. 1950, c. 24, s. 92 (2).

100. Where a sum is to be levied for county purposes, or by the council of the county for the purposes of a particular locality, the council shall ascertain, and by by-law direct, what portions of such sum shall be levied in each township, town or village in such county or locality. R.S.O. 1950, c. 24, s. 93.

101. The county clerk shall forthwith after the county rates have been apportioned certify to the clerk of each municipality in the county the total amount that has been so directed to be levied therein for the then current year for county purposes, or for the purposes of any such locality, and the clerk of the municipality shall calculate and insert the same in the collector's roll for that year. R.S.O. 1950, c. 24, s. 94.

102. Nothing in this Act alters or invalidates any special provisions for the collection of a rate for interest on county debentures in any general or special Act or in any county by-law providing for the issue of debentures. R.S.O. 1950, c. 24, s. 95, amended.
103.—(1) Notwithstanding any other provision in this Act or any other special or general Act, the imposition or levy by a county council of any rate for county purposes shall be made and raised upon and from the assessment of real property and business assessments as equalized in the county. R.S.O. 1950, c. 24, s. 96 (1); 1955, c. 4, s. 23, amended.

(2) When under this Act or any other special or general Act any rate is directed or required to be levied in a local municipality forming part of a county for county purposes, the rate shall in the local municipality be calculated and levied upon and against the whole rateable property including business assessments within such local municipality according to the last revised assessment roll thereof. R.S.O. 1950, c. 24, s. 96 (2).

TERRITORIAL DISTRICT ASSESSOR

104.—(1) In this section, “locality” means,

(a) an improvement district erected under The Municipal Act; and

(b) a public school section (including a township school area and a union school section), or a separate school, or a high school district, in territory without municipal organization,

and includes the board of any of them.

(2) The Minister may appoint a district assessor for any territorial district described in The Territorial Division Act when in any year such an appointment is requested by not less than two-thirds of the municipalities, other than improvement districts, in the territorial district.

(3) The request for the appointment of a district assessor by any municipality shall be by a by-law of the municipality, a certified copy whereof shall be lodged with the Minister.

(4) If in any year the number of requests made for the appointment of a district assessor is insufficient, the by-law of any municipality passed in that year requesting that the appointment be made expires at the end of that year and ceases to have further effect.

(5) Every district assessor appointed under this section shall hold office during pleasure and when from any cause his office becomes vacant the Minister may appoint his successor.
(6) The salary of each district assessor shall be such as may from time to time be fixed by the Minister.

(7) With the approval of the Minister, a district assessor for the performance of the duties of his office may from time to time,

(a) provide suitably furnished office premises for himself and his staff, if any, at a convenient place in the territorial district for which he is appointed;

(b) provide such mechanical and other office equipment, stationery and other office supplies as are necessary and sufficient for the purposes of his office;

(c) appoint, engage the services and fix the salaries or wages of such assistant assessors, clerks and other employees, temporary or permanent, as are necessary and sufficient for the purposes of his office;

(d) incur and pay such travelling and other costs, charges and expenses as are necessary for or ordinarily incidental to the purposes of his office.

(8) The district assessor appointed for a territorial district shall supervise the yearly assessment to be made in every municipality and locality therein and advise the local assessors thereon in order that in the preparation of the yearly assessment rolls uniform practices will be followed and that in making the yearly assessments the valuations and amounts thereof are determined in accordance with this Act and thereby ensure that the yearly assessments in every municipality and locality bear a just relation one to another.

(9) The district assessor, not later than the 31st day of January in each year, shall make a written report to the Minister and to the clerk of every municipality and the secretary of the board of every locality upon the matters to which subsection 8 applies in relation to the preceding year and in such report he shall make particular reference to any municipality or locality in the territorial district in which any material or substantial non-compliance with the requirements of this Act occurred during the preceding year.

(10) The district assessor has the same rights with respect to appeals as to assessments as a county assessor has under section 93 and the provisions of that section in relation thereto apply mutatis mutandis.
(11) The total annual cost incurred for the salaries and wages of a district assessor and his staff, if any, and for all other expenses and disbursements in connection with his office as authorized by this section shall be chargeable to and be provided and paid by the municipalities and localities in the territorial district, and the amount of their respective shares shall be in the proportion that the rateable assessment of each of them bears to the total of the rateable assessments of all of them, according to their last revised assessment rolls.

(12) The district assessor shall in December of each year prepare the budget of the estimated cost of his office for the ensuing year and of the proportion thereof chargeable to each municipality and locality and shall deliver a copy of the budget to each municipality and locality not later than the 15th day of that month.

(13) Any municipality or locality not satisfied with the budget or its proportion thereof may, within ten days of receipt thereof, appeal to the Minister whose decision on such appeal is final and binding, and any correction in the budget or in the proportions chargeable to the municipalities and localities shall be made as the Minister may direct in writing.

(14) Every municipality and locality shall in each year remit to the district assessor, by equal quarterly payments in advance, its proportion of the cost for that year as shown in the budget, or as shown in the budget as corrected according to the decision of the Minister upon an appeal, and such quarterly payments shall be made on the 15th day of January, April, July and October in each year, and if any such quarterly payment is not made on due date it shall bear interest at the rate of 6 per cent per annum until paid.

(15) The district assessor shall keep proper books of account with respect to his office and the books shall be audited annually by the auditor of the municipality having the largest rateable assessment in the territorial district and the cost of the audit shall be deemed to be an expense of the office of the district assessor and be included in his annual budget.

(16) A copy of the auditor's report for each year shall be mailed by the auditor to each municipality and locality in the territorial district, and, if a deficit occurred with respect to that year, the amount thereof shall be included in the next budget and, if a surplus resulted for that year, the amount thereof shall be shown in the next budget and shall serve to reduce the amount required to be provided by the municipalities and localities. R.S.O. 1950, c. 24, s. 97.
(17) If any municipality or locality in a district is dissatisfied with the last revised assessment as equalized for any purpose by the district assessor or by the Department, the municipality or trustees of an improvement district or school board, as the case may be, may appeal by notice in writing to the Ontario Municipal Board from the decision of the district assessor or the Department at any time within thirty days after the mailing of the equalized report to the municipality or locality by the district assessor or the Department. 1955, c. 4, s. 24, part.

(18) Every report of an equalization made under this section shall set out the time within which an appeal may be made to the Ontario Municipal Board with respect to such equalization. 1957, c. 2, s. 15.

(19) The costs incurred in the prosecution and opposing costs of such an appeal respectively, the fees of the stenographic reporter, if any, and any other expenses incidental to the hearing of the appeal, shall be borne and paid as directed by the Ontario Municipal Board and not otherwise, and shall be subject to taxation on the district court scale by the clerk of the district court of the district in which the municipality or locality is situated.

(20) An appeal lies from the decision of the Ontario Municipal Board under this section to the Court of Appeal upon all questions of law or the construction of a statute, a municipal by-law, any agreement in writing to which the municipality concerned is a party, or any order of the Board.

(21) The procedure on the appeal to the Court of Appeal shall be, as nearly as may be, the same as upon an appeal from a county court to the Court of Appeal. 1955, c. 4, s. 24, part.

COLLECTION OF TAXES

105. The taxes due upon any land with costs may be recovered with interest as a debt due to the municipality from the owner or tenant originally assessed therefor and from any subsequent owner of the whole or any part thereof, saving his recourse against any other person, and are a special lien on the land in priority to every claim, privilege, lien or encumbrance of every person except the Crown, and the lien and its priority are not lost or impaired by any neglect, omission or error of the municipality or of any agent or officer, or by want of registration. R.S.O. 1950, c. 24, s. 98.
106.—(1) The taxes payable by any person may be recovered with interest and costs as a debt due to the municipality, in which case the production of a copy of so much of the collector’s roll as relates to the taxes payable by such person, purporting to be certified as a true copy by the clerk of the municipality, is *prima facie* evidence of the debt.

(2) Where the amount claimed does not exceed $200, an action to recover the amount may be brought in a division court.

(3) Notwithstanding *The Municipal Act* and subject to section 131, every person assessed in respect of business upon any assessment roll that has been revised by the court of revision or county judge is liable for any rates that may be levied upon such assessment roll notwithstanding the death or removal from the municipality of the person assessed and notwithstanding that such rates are not levied until the year following that in which the assessment roll was revised. R.S.O. 1950, c. 24, s. 99.

107. Where taxes are due upon any land occupied by a tenant, the collector or, after the roll has been returned, the treasurer may give the tenant notice in writing requiring him to pay such collector or treasurer the rent of the premises as it becomes due from time to time to the amount of the taxes due and unpaid and costs, and the collector or treasurer has the same authority as the landlord of the premises would have to collect the rent by distress or otherwise to the amount of the unpaid taxes and costs; but nothing in this section prevents or impairs any other remedy for the recovery of the taxes or any portion thereof from the tenant or from any other person liable therefor. R.S.O. 1950, c. 24, s. 100.

108. Any tenant may deduct from his rent any taxes paid by him that as between him and his landlord the latter ought to pay. R.S.O. 1950, c. 24, s. 101.

109. All moneys assessed, levied and collected under any Act by which the same are made payable to the Treasurer of Ontario or other public officer for the public uses of Ontario, or for any special purpose or use mentioned in the Act, shall be assessed, levied and collected in the same manner as local rates, and shall be similarly calculated upon the assessments as finally revised, and shall be entered in the collector’s rolls in separate columns, in the heading whereof shall be designated the purpose of the rate. R.S.O. 1950, c. 24, s. 102.
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COLLECTOR’S ROLLS

110.—(1) The clerk of every municipality shall make a collector’s roll or rolls, as may be necessary, containing columns for all information required by this or any other Act to be entered by the collector therein, and in such roll or rolls he shall set down the name in full of every person assessed, and in the proper columns in that behalf the amount for which he is assessed in respect of his real property and otherwise under this Act as ascertained after the final revision of the assessment roll, and he shall calculate and, opposite the assessed value, he shall set down in one column to be headed “County Rates” the amount for which the person is chargeable for any sums ordered to be levied by the council of the county for county purposes, and in another column to be headed “General Rate” the amount with which the person is chargeable in respect of sums ordered to be levied by the council of the municipality for the purposes thereof, and including any special rate for collecting the principal or interest for the payment of debentures issued, and in other columns any local improvement rate or school rate or other special rate, or sums for the commutation of statute labour or any sum that is required by any other Act to be placed on the collector’s roll the proceeds of which are required by law or by the by-law imposing it to be kept distinct and accounted for separately, and every such last-mentioned rate shall be calculated separately and the column therefor shall be headed “Special Rate”, “Local Improvement Rate”, “Public School Rate”, “Separate School Rate” or “Special Rate for School Debts”, or as the case may be.

(2) Notwithstanding subsection 1 or The Public Schools Act or The Separate Schools Act, the council of any municipality may by by-law provide that the clerk shall set down the name in full of every person assessed and the assessed value of his real property and taxable business, as ascertained after the final revision of the assessment roll, and opposite such assessed value he shall set down in a column for that purpose the total amount for which the person is chargeable for all sums ordered to be levied by the council or school boards for the purposes thereof.

(3) The form of the collector’s roll may be varied to facilitate the use of,

(a) mechanical methods in the preparation of the roll;

(b) mechanical methods of accounting and bookkeeping and, where the methods in this clause are used, the
treasurer may exercise the powers and perform the duties of the collector and the clerk in respect of the roll.

(4) Appended to every roll made up under subsection 2 there shall also be a table setting forth,

(a) the total amount of taxes to be collected under and by virtue of such roll or rolls;

(b) the name and amount of each rate levied by the municipality that is required by law or by the by-law imposing it to be kept distinct and accounted for separately and specifying the aggregate proceeds of each rate; and

(c) in the case of townships, the name and amount of each rate levied by the municipality for each school section,

and the clerk shall, before delivering the roll to the collector, furnish to the treasurer of the municipality a copy of the table.

(5) Where the council of a township exercises the power set forth in subsection 2, a separate form of demand for taxes or tax bill may be provided for each school section whereon shall be written, printed or endorsed a table setting forth the particulars of each rate levied in the school section.

(6) Notwithstanding any other provision in this Act or any other Act, the council of any local municipality may by by-law provide that the clerk shall not enter on any collector's roll the name of any tenant or lessee unless such tenant or lessee is required by the terms of his lease to pay the taxes or where the owner is not liable to pay the taxes. R.S.O. 1950, c. 24, s. 103.

111.—(1) The council of any municipality may by by-law provide that where the sum of the taxes for which any person is chargeable in any year for municipal, school, local improvement and other purposes, upon any real property assessed in one parcel to the same owner would according to the assessment thereon be less than $6, the sum of such taxes shall be deemed to be $6 and shall be so entered on the collector's roll, and the difference between the sum that would have been entered but for this section and the sum of $6 shall form part of the general funds of the municipality. R.S.O. 1950, c. 24, s. 104 (1); 1960, c. 3, s. 9.
(2) Where immediately prior to the passing of a by-law by any municipality under subsection 1 lots therein owned by the same person were assessed together under paragraph 7 of subsection 1 of section 20, such lots shall continue to be so assessed as long as they all remain the property of that person, provided that nothing in this subsection shall be deemed to apply to the amount at which such lots may be assessed.

(3) Where at any time after the passing of a by-law by any municipality under subsection 1 lots therein that adjoin one another are shown on the same registered plan and are owned by the same person, he may by notice in writing to the assessor require that such lots shall thereafter be assessed as one parcel and at one total amount of assessment during such time as he continues to be the owner. R.S.O. 1950, c. 24, s. 104 (2, 3).

112. The clerk shall attach to the roll a certificate signed by him according to the following form:

I do certify that the within (or annexed, or attached, or as the case may be) Roll is the Collector's Roll prepared according to the provisions of The Assessment Act for (naming the municipality or Ward No. ............... of .................... ., as the case may be) for the year 19 .......

A.B.

Clerk of ............... 

and shall deliver the roll so certified to the collector on or before the 1st day of September, or such earlier date as may be prescribed by by-law of the municipality. R.S.O. 1950, c. 24, s. 105; 1958, c. 4, s. 10.

113. If corrections are made in the assessment roll, under subsection 20 of section 72 or under section 86, after the collector's roll or rolls for the municipality for the year for which such assessment has been made have been prepared, the clerk of the municipality shall alter or amend the collector's roll or rolls to correspond with the changes made by the court of revision, judge, board or court under such sections, and by inserting the proper rates therefor, and the rates or taxes shall be collectable in accordance with such corrected rolls in the same manner and with the like remedies as if they had been in the rolls when first prepared and certified by the clerk of the municipality. R.S.O. 1950, c. 24, s. 107.
COLLECTORS AND THEIR DUTIES

114. The collector, upon receiving his roll, shall proceed to collect the taxes therein mentioned. R.S.O. 1950, c. 24, s. 108.

115.—(1) In cities, towns, villages and townships, the collector shall give to the person taxed a written or printed notice specifying the amount of the taxes payable by him by delivering the notice or causing it to be delivered to him or for him at his residence or place of business or upon the premises in respect of which the taxes are payable, and may call on the person taxed at his usual residence or place of business if within the municipality in and for which the collector has been appointed and demand payment of the taxes. 1959, c. 6, s. 10.

(2) In cities, towns, villages and townships, the council may by by-law authorize the collector, clerk or treasurer to mail the notice or cause it to be mailed to the address of the residence or place of business of such person. R.S.O. 1950, c. 24, s. 109 (2), amended.

(3) The written or printed notice above-mentioned shall have written or printed thereon a schedule specifying the different rates and the amount on the dollar to be levied for each rate, making up the aggregate of the taxes referred to in the notice, and also containing the information required to be entered in the collector's roll under section 110. R.S.O. 1950, c. 24, s. 109 (3).

116.—(1) The collector shall at the time of such demand or notice, as the case may be, or immediately thereafter, enter or cause to be entered on his roll opposite the name of the person taxed the date of such demand or of the delivery or mailing of the notice.

(2) Every person so entering any such date shall append his initials thereto, and the entry is prima facie evidence of such demand or notice. R.S.O. 1950, c. 24, s. 110.

117. If any person whose name appears on the roll is not resident within the municipality, the collector shall transmit to him by mail, addressed in accordance with the notice given by such non-resident, if notice has been given, a statement and demand of the taxes charged against him in the roll, and shall at the time of such transmission enter or cause to be entered the date thereof in the roll opposite the name of such person, and the entry is prima facie evidence of the trans-
mission and of the time thereof, and the statement and
demand shall contain, written or printed on some part thereof,
the name and post office address of the collector. R.S.O.
1950, c. 24, s. 111.

118. Where a person assessed furnishes the clerk with a
notice in writing giving the address to which the notice of
taxes may be delivered to him and requesting that the notice
be delivered to such address by registered mail, the notice
shall be so delivered by the collector who shall add the cost of
registration to the taxes, and such notice shall stand until
revoked in writing. 1951, c. 4, s. 9.

119. After taxes have been levied in any year, the
collector shall upon demand and the payment of a fee of 25
cents give a certificate with respect to any assessment for
real property or business assessment indicating that the taxes
for the current year have been levied, the amount of the taxes
and whether or not all or any part of such taxes have been
paid. 1958, c. 4, s. 11.

BY-LAWS AS TO MODE OF PAYMENT OF TAXES

120.—(1) In cities, towns, villages and townships, the
By-laws
council may by by-law require the payment of taxes, including
local improvement assessments, sewer rents and rates, and of
other rents or rates payable as taxes, to be made into the office
of the treasurer or collector by any day or days to be named
therein, in bulk or by instalments, and may provide that on
the punctual payment of any instalment the time for payment
of the remaining instalment or instalments shall be extended
to a day or days to be named, or may provide that in default
of payment of any instalment by the day named for payment
thereof, the subsequent instalment or instalments shall forth-
with become payable.

(2) A by-law under subsection 1 may contain provisions
with respect to the payment of taxes by tenants of lands
owned by the Crown or in which the Crown has an interest,
in which case the by-law shall provide that, where any such
tenant has been employed either within or outside the munici-
pality by the same employer for not less than thirty days,
such employer shall pay over to the treasurer or collector on
demand out of any wages, salary or other remuneration due
to such employee the amount then payable for taxes under the
by-law and such payment relieves the employer from any
liability to the employee for the amount so paid. R.S.O.
1950, c. 24, s. 113 (1, 2).
(3) The council may by by-law impose a percentage charge as a penalty for non-payment of taxes or any class or instalment thereof not exceeding 1 per cent on the first day of default and on the first day of each calendar month thereafter in which default continues, but not after the end of the year in which the taxes are levied. 1952, c. 3, s. 17, part.

(4) In any municipality in which a by-law has not been passed under subsection 3, the council may by by-law impose a penalty not exceeding 4 per cent on all taxes of the current year remaining unpaid on the first day of default after the 15th day of September of the year in which the taxes are levied. 1952, c. 3, s. 17, part; 1957, c. 2, s. 16 (1).

(5) The council may by by-law authorize the treasurer or collector to receive in any year payments on account of taxes for that year in advance of the day that may be fixed by by-law for the payment of any instalment of such taxes and,

(a) to allow a discount on any taxes so paid in advance at a rate not exceeding 6 per cent per annum and may allow interest at a rate not exceeding 6 per cent per annum on account of taxes so paid in advance for any portion of the period for which no discount is allowed; or

(b) to allow interest on taxes paid in advance of the day fixed by by-law for the payment of any instalment of such taxes at a rate not exceeding 6 per cent per annum,

notwithstanding that the taxes for such year have not been levied or that the assessment roll on which such taxes are to be fixed and levied has not been revised and certified by the court of revision when any such advance payment is made, and a by-law passed under this subsection remains in force from year to year until it is repealed or amended. 1958, c. 4, s. 12 (1).

(6) If a by-law is passed providing for payment by instalments or allowing any such discount or imposing any such additional percentage charge, a notice shall be given in accordance with section 115 on which shall be written or printed a concise statement of the time and manner of payment and of the discount allowed or the percentage charge imposed, if any, and at any time within fourteen days after such notice has first been given, in accordance with section 115, any person may take advantage of the provisions of such by-law as to payment by instalments or with the discount allowed thereby, or without the additional percentage charge imposed thereby, as the case may be.
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(7) Where, in accordance with this section, a percentage By-law to be in force till
is added to unpaid taxes, the by-laws shall not be repealed before the return of the collector's roll. R.S.O. 1950, c. 24, s. 113 (5, 6).

(8) The council of any municipality may by by-law direct that moneys payable to the municipality for taxes or rates and upon such other accounts as may be mentioned in the by-law shall be paid by the collector of taxes or by the person charged with the payment thereof into such chartered bank of Canada, trust company or Province of Ontario Savings Office as the council shall by such by-law direct, to the credit of the treasurer of the municipality, and in such case the person making the payment shall obtain a receipt therefor, and the treasurer or collector of taxes shall make the proper entries therefor in the books of the municipality. R.S.O. 1950, c. 24, s. 113 (7); 1958, c. 4, s. 12 (2).

(9) The council of any municipality may by by-law authorize the treasurer and the collector of taxes to accept part payment from time to time on account of any taxes due and to give a receipt for such part payment, provided that acceptance of any such part payment does not affect the collection of any percentage charge imposed and collectable under subsection 3 in respect of non-payment of any taxes or any class of taxes or of any instalment thereof.

(10) Where the treasurer or the collector of taxes receives part payment on account of taxes due for any year, he shall credit such part payment first on account of the interest and percentage charges, if any, added to such taxes.

(11) The council of any municipality may by by-law divide the municipality into separate areas for the purposes of this Act, and in any by-law providing for the payment of taxes by instalments may for every such area name a different day within a fixed period of time for the payment of any instalment. R.S.O. 1950, c. 24, s. 113 (8-10).

DISTRESS FOR RECOVERY OF TAXES

121.—(1) Subject to section 120, if taxes that are a lien on land remain unpaid for fourteen days after demand or notice made or given pursuant to section 115, 117 or 120, or the collector or, where there is no collector, the treasurer may by himself or his agent (subject to the exemptions and provisos hereafter mentioned in this section) levy them with costs by distress,

(a) upon the goods and chattels, wherever found within the county in which the municipality lies, belonging
to or in the possession of the owner or tenant of the land whose name appears upon the collector's roll (who is hereinafter called "the person taxed");

(b) upon the interest of the person taxed in any goods on the land, including his interest in any goods to the possession of which he is entitled under a contract for purchase or a contract by which he may or is to become the owner thereof upon performance of any condition;

(c) upon the goods and chattels of the owner of the land found thereon, though his name does not appear upon the roll;

(d) upon any goods and chattels on the land, where title to such goods and chattels is claimed in any of the following ways:

(i) by virtue of an execution against the person taxed or against the owner, though his name does not appear on the roll,

(ii) by purchase, gift, transfer or assignment from the person taxed, or from such owner, whether absolute or in trust, or by way of mortgage, or otherwise,

(iii) by the wife, husband, daughter, son, daughter-in-law or son-in-law of the person taxed, or of such owner, or by any relative of his, in case such relative lives on the land as a member of the family,

(iv) by virtue of any assignment or transfer made for the purpose of defeating distress;

provided that, where the person taxed or such owner is not in possession, goods and chattels on the land not belonging to the person taxed or to such owner are not subject to seizure, and the possession by the tenant of such goods and chattels on the premises is sufficient prima facie evidence that they belong to him; provided also that no distress shall be made upon the goods and chattels of a tenant for any taxes not originally assessed against him as such tenant; provided also that in cities and towns no distress for taxes in respect of vacant land shall be made upon goods or chattels of the owner except upon the land.

(2) Subject to section 120, in case of taxes that are not a lien on land remaining unpaid for fourteen days after demand
or notice made or given pursuant to section 115, 117 or 120, the collector or, where there is no collector, the treasurer may by himself or his agent (subject to the exemptions provided for in subsection 4) levy them with costs by distress,

(a) upon the goods and chattels of the person taxed wherever found within the county in which the municipality lies for judicial purposes;

(b) upon the interest of the person taxed in any goods to the possession of which he is entitled under a contract for purchase, or a contract by which he may or is to become the owner thereof upon performance of any condition;

(c) upon any goods and chattels in the possession of the person taxed where title to them is claimed in any of the ways defined by subclauses i to iv of clause d of subsection 1, and in applying such subclauses they shall be read with the words “or against the owner though his name does not appear on the roll” and the words “or such owner” and the words “on the land” omitted therefrom;

(d) upon goods and chattels that at the time of making the assessment were the property and on the premises of the person taxed in respect of business assessment and at the time for collection of taxes are still on the same premises, notwithstanding that such goods and chattels are no longer the property of the person taxed.

(3) Notwithstanding subsections 1 and 2, no goods that are in the possession of the person liable to pay such taxes for the purpose only of storing or warehousing the goods or of selling the goods upon commission or as agent shall be levied upon or sold for such taxes, and provided that goods in the hands of an assignee for the benefit of creditors or in the hands of a liquidator under a winding-up order are liable only for the taxes of the assignor or of the company that is being wound up, and for the taxes upon the premises in which the goods were at the time of the assignment or winding-up order, and thereafter while the assignee or liquidator occupies the premises or while the goods remain thereon.

(4) The goods and chattels exempt by law from seizure under execution are not liable to seizure by distress.
(5) The person claiming such exemption shall select and point out the goods and chattels as to which he claims exemption.

(6) If at any time after demand has been made or notice given pursuant to section 115, 117 or 120, and before the expiry of the time for payment of the taxes, the collector or, where there is no collector, the treasurer has good reason to believe that any person in whose hands goods and chattels are subject to distress under the preceding provisions is about to remove such goods and chattels out of the municipality before such time has expired and makes affidavit to that effect before the mayor or reeve of the municipality or before any justice of the peace, the mayor, reeve or justice shall issue a warrant to the collector or treasurer authorizing him to levy for the taxes and costs in the manner provided by this Act although the time for payment thereof may not have expired, and the collector or treasurer may levy accordingly.

(7) A city shall for the purposes of this section be deemed to be within the county of which it forms judicially a part.

(8) The costs chargeable in respect of any such distress and levy are those payable to bailiffs under *The Division Courts Act*.

(9) No person shall make a charge for anything in connection with any such distress or levy unless such thing has been actually done.

(10) In case any person offends against the provisions of subsection 9 or levies any greater sum for costs than is authorized by subsection 8, the like proceedings may be taken against him by the person aggrieved as may be taken by the party aggrieved in the cases provided for by sections 2, 4 and 5 of *The Costs of Distress Act*.

(11) Where personal property liable to seizure for taxes as hereinbefore provided is under seizure or attachment or has been seized by the sheriff or by a bailiff of any court or is claimed by or in possession of any assignee for the benefit of creditors or liquidator or of any trustee or authorized trustee in bankruptcy or where such property has been converted into cash and is undistributed, it is sufficient for the tax collector to give to the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in bankruptcy notice of the amount due for taxes, and in such case the sheriff, bailiff, assignee or liquidator or trustee or authorized trustee in
bankruptcy shall pay the amount to the collector in preference and priority to any other and all other fees, charges, liens or claims whatsoever.

(12) Where the person making any such distress and levy is a salaried employee of the municipal corporation, the costs in respect of such distress and levy belong to the corporation. R.S.O. 1950, c. 24, s. 114.

122. No defect, error or omission in the form or substance of the notice required by section 115, 117 or 120 invalidates any subsequent proceedings for the recovery of the taxes. R.S.O. 1950, c. 24, s. 115.

123. The collector or his agent, by advertisement posted up in at least three public places in the municipality or where there are wards in the ward wherein the sale of goods and chattels distrained is to be made, shall give at least six days notice of the time and place of the sale, and of the name of the person whose property is to be sold, and, at the time named in the notice, the collector or his agent shall sell at public auction the goods and chattels distrained or so much thereof as may be necessary to realize the amount of the taxes and costs. R.S.O. 1950, c. 24, s. 116.

124. If the property distrained has been sold for more than the amount of the taxes and costs, and if no claim to the surplus is made by any other person on the ground that the property sold belonged to him or that he was entitled by lien or other right to the surplus, such surplus shall be returned to the person in whose possession the property was when the distress was made. R.S.O. 1950, c. 24, s. 117.

125. If such claim is made by the person for whose taxes the property was distrained and the claim is admitted, the surplus shall be paid to the claimant. R.S.O. 1950, c. 24, s. 118.

126. If the claim is contested, such surplus shall be paid by the collector to the treasurer of the municipality, who shall retain it until the respective rights of the parties have been determined by action or otherwise. R.S.O. 1950, c. 24, s. 119.

127.—(1) Subject to subsection 2, every collector shall return his roll to the treasurer on or before the 28th day of February in the year next following the year in which the taxes were levied, or on such earlier date in that year as the council may appoint. 1951, c. 4, s. 10; 1956, c. 3, s. 17.
In cities

(2) The council of every city may by by-law fix the times for the return of the collector's rolls, and may make any enlargements of the time so fixed.

Collectors' interim returns in cities, towns and villages

(3) The collector of every city, town and village shall, until the final return of the roll, pay over to the treasurer of the city, town or village the amount of his collection once every week or more often if the council by by-law so requires.

Collectors' interim returns in townships

(4) The collector of every township shall, until the final return of the roll, pay over to the treasurer of the township the amount of his collections once every two weeks or more often if the council by by-law so requires.

Audit of collector's roll

(5) Every collector, on the request of the treasurer, shall deliver his roll, together with an account of all collections made, to the treasurer to be audited. R.S.O. 1950, c. 24, s. 120 (3-6).

Oath of collector on returning roll

128.-(1) At or before the return of his roll, every collector shall make oath in writing that the date of every demand of payment or notice of taxes required by sections 115 to 120, and every transmission of statement and demand of taxes required by section 117 entered by him in the roll, has been truly stated therein.

Every other person who has delivered or mailed a notice pursuant to section 115, 117 or 120 shall in like manner at or before the return of the roll make oath that the date of the delivery or mailing of every such notice by him has been truly stated in the roll.

Form of oath, etc.

(2) Every such oath may be according to Form 5 and shall be written on or attached to the roll and may be taken before the treasurer or before any of the persons mentioned in section 238. R.S.O. 1950, c. 24, s. 121.

129.—(1) If the collector fails or omits to collect the taxes or any portion thereof by the day appointed or to be appointed as mentioned in section 127, the council may, by resolution, authorize the collector, or some other person in his stead, to continue the levy and collection of the unpaid taxes in the manner and with powers provided by law for the general levy and collection of taxes.

Failure of collector to collect

(2) No such resolution or authority alters or affects the duty of the collector to return his roll or in any manner invalidates or otherwise affects the liability of the collector or his sureties. R.S.O. 1950, c. 24, s. 122.
130.—(1) Notwithstanding the other provisions of this Act, the council of any municipality may by by-law provide for taking the assessment of business separately from the time for taking the assessment of real property, and for taking the same during such time of the year in which the rates of taxation thereon are to be levied as the by-law may provide.

(2) Any such by-law shall provide for the time when the roll for such business assessment shall be returned, for the holding of a court of revision for hearing appeals from any assessment therein in the manner provided by this Act upon the return of such assessment roll to the clerk, and the time for appeal to the court of revision shall be within ten days after the last day fixed for return of such roll and the time for appealing from the court of revision to the county judge shall be within ten days after the decision of the court of revision is given.

(3) In any municipality in which a by-law passed under subsection 3 of section 56 is in force, the council may also provide in the by-law passed under this section that the business assessment may be taken by wards, divisions of wards or groups of polling subdivisions, as the case may be, and in the by-law shall provide for the time when the roll shall be returned and the court of revision held for each ward, division or group. R.S.O. 1950, c. 24, s. 123 (1-3).

(4) The assessment of business so made and completed in the year in which the by-law becomes effective and in each subsequent year, whether or not it is completed by the time provided by the by-law, upon its final revision is the assessment of business on which the rates of taxation upon business for such year shall be levied by the council, and the assessment roll thereof with the assessment roll of real property and other assessments made for the same year, when both thereof are finally revised together, form the last revised assessment roll of the whole rateable property within the municipality within the meaning and for the purposes of this Act, The Municipal Act and any other general or special Act. R.S.O. 1950, c. 24, s. 123 (4); 1952, c. 3, s. 18 (1).

(5) Where the assessment of business is made and levied upon in the same year, it is not necessary for the council to levy rates on the whole rateable property according to the last revised assessment roll, but the council may levy the rates before the completion of the separate roll of business assessment and, for the purpose of fixing the rates, may estimate the amount of business assessment that will be entered on such separate roll, in which case a notice of business assess-
Time for payment of business tax

(6) The council may provide that taxation upon business assessment may be made payable at times different from those at which other taxation is made payable. R.S.O. 1950, c. 24, s. 123 (5, 6).

Repealing by-law

(7) A by-law repealing a by-law passed under subsection 1 shall be passed not later than the 31st day of March in the year in which it is to become effective, and, where a repealing by-law is passed, the assessment of business made in the preceding year is the assessment on which the rates of taxation upon business for the current year shall be levied, and in the current and each subsequent year the assessment of business shall be made together with the assessment of real property for taxation in the following year. 1952, c. 3, s. 18 (2).

Cancellation, reductions, refunds, etc., of taxes

131.—(1) An application to the court of revision for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made may be made by any person,

(a) in respect of a building that was vacant three months or more during the year; or

(b) in respect of a pipe line under section 40 or 41 that was not in use for six months or more during the year; or

(c) in respect of real property that has become exempt from taxation during the year or during the preceding year after the return of the assessment roll; or

(d) in respect of a building that was razed by fire, demolition or otherwise during the year or during the preceding year after the return of the assessment roll; or

(e) who is unable to pay taxes because of sickness or extreme poverty; or

(f) who is overcharged by reason of any gross or manifest error; or
(g) liable for business tax who has not carried on business for the whole year, except where the business was intended to be or was capable of being carried on during a part of the year only, or was not carried on for a period of less than three months during the year by reason of repairs to or renovations of the premises in which the business was carried on. 1953, c. 6, s. 13, *part*; 1954, c. 3, s. 9 (1); 1957, c. 2, s. 17 (1); 1960, c. 3, s. 10.

(2) The application may be made at any time during the year in respect of which the application is made and until the 28th day of February in the following year and notice in writing of the application shall be given to the assessment commissioner or, if none, the clerk of the municipality. 1953, c. 6, s. 13, *part*; 1955, c. 4, s. 25 (1).

(3) Where any person who is entitled to apply for the cancellation, reduction or refund of taxes under clause "f" or "g" of subsection 1 fails to apply, the clerk of the municipality may apply in his stead and the provisions of this section apply *mutatis mutandis* to such application. 1956, c. 3, s. 18 (1).

(4) The court of revision, subject to such restrictions and limitations as are contained in this section, may reject the application or,

(a) where the taxes have not been paid, cancel the whole of the taxes or reduce the taxes; or

(b) where the taxes have been paid in full, order a refund of the whole of the taxes or any part thereof; or

(c) where the taxes have been paid in part, order a refund of the whole of the taxes paid or any part thereof and reduce or cancel the portion of the taxes unpaid. 1953, c. 6, s. 13, *part*.

(5) The court of revision shall hear and dispose of every application not later than the 31st day of March in the year following the year in respect of which the application is made and the clerk shall thereupon cause notice of the decision in such application to be given by mail to the persons to whom notice of the hearing of such application was given and such notice shall state thereon that such decision may be appealed to the county judge within ten days of the mailing of such notice. 1955, c. 4, s. 25 (2); 1956, c. 3, s. 18 (2).
(6) An appeal may be had to the county judge by the applicant or the municipality from the decision of the court of revision or where the court of revision has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing *de novo*. 1953, c. 6, s. 13, *part*; 1956, c. 3, s. 18 (3).

(7) The person appealing shall personally or by his agent give notice in writing to the assessment commissioner or, if none, the clerk of the municipality, within ten days after notice of the decision of the court of revision has been given by the clerk under subsection 5, of his intention to appeal to the county judge. 1956, c. 3, s. 18 (4); 1959, c. 6, s. 11.

(8) Where a person makes application for the cancellation, reduction or refund of taxes in respect of business assessment, the court of revision, on notice to any person who occupied the premises and carried on business for the whole or any part of the period in respect of which the application is made, may direct that a proper proportion of the taxes be levied against such person for the time during which such person was in occupation although the name of such person does not appear on the assessment roll in respect of such premises, and in determining the amount payable regard shall be had to the nature of the business carried on. 1953, c. 6, s. 13, *part*.

(9) A cancellation, reduction or refund under clause *a* of subsection 1 shall be made only in respect of taxes levied on the assessed value of the building in accordance with the following:

1. Where the period of vacancy is less than four months, the amount of the cancellation, reduction or refund shall not exceed 10 per cent of the amount of the tax for the year during which the period of vacancy occurred.

2. Where the period of vacancy is four months or more, an additional cancellation, reduction or refund may be made not exceeding 5 per cent of the amount of the tax for the year during which the period of vacancy occurred for each additional complete month over and above three months during which the real property was vacant. 1953, c. 6, s. 13, *part*; 1954, c. 3, s. 9 (2).

(10) A cancellation, reduction or refund under clause *b* of subsection 1 shall be made only in respect of taxes levied on the assessed value of the pipe line in accordance with the following:
1. Where the period for which the pipe line was not in use is less than seven months, the amount of the cancellation, reduction or refund shall not exceed 25 per cent of the amount of the tax for the year during which the pipe line was not in use.

2. Where the period for which the pipe line was not in use is seven months or more, an additional cancellation, reduction or refund may be made not exceeding 5 per cent of the amount of the tax for the year during which the pipe line was not in use for each additional complete month over and above six months during which the pipe line was not in use. 1957, c. 2, s. 17 (2).

(11) A cancellation, reduction or refund under clause c of subsection 1 shall be for a proportionate part of the taxes based on the number of months in the year during which the exemption existed.

(12) A cancellation, reduction or refund under clause d of subsection 1 shall be for the proportionate part of the taxes levied on the building assessment for the part of the year remaining after the building was razed. 1953, c. 6, s. 13, part.

(13) An application for a cancellation, reduction or refund under clause a of subsection 1 is applicable to all classes of properties except,

(a) unimproved land;
(b) real property that has a fixed assessment;
(c) a building that is partially exempt;
(d) a building intended for or capable of use during a part of the year only;
(e) a building where the rent asked is unreasonable, where the building is not suitable for occupation by a tenant or where the applicant has not continuously endeavoured to have the building occupied;
(f) a part of a building, unless such part is separately assessed;
(g) a building or part of a building, unless it remained unfurnished during the period in respect of which the application is made; and
(h) a building equipped and adapted for use for a limited and special class of occupancy only. 1953, c. 6, s. 13, part; 1957, c. 2, s. 17 (3).
Local Improvement and area rates R.S.O. 1960, c. 223

(14) Except as provided in section 48 of The Local Improvement Act, no cancellation, reduction or refund under clause a of subsection 1 shall be made in respect of taxes levied for a local improvement or as a special area rate. 1953, c. 6, s. 13, part; 1958, c. 4, s. 13.

Application for increase of taxes where gross error

132.—(1) An application may be made by or on behalf of the municipal corporation to the court of revision for an increase in the taxes levied in the year in which the application is made with respect to any person who is undercharged by reason of any gross or manifest error.

Notice of application

(2) Notice of the application shall be given by mail by the applicant to the person with respect to whom application is made not less than fourteen days before the date upon which the application is to be dealt with by the court of revision.

Powers of court of revision

(3) The court of revision may reject the application or may increase the taxes to the correct amount and the amount of the increase, subject to subsection 5, is collectable as if it had been originally levied and demanded.

Notice of decision

(4) Forthwith after the court of revision makes its decision, the clerk shall cause notice thereof to be given by mail to the person with respect to whom the application was made and such notice shall state thereon that the decision may be appealed to the county judge within ten days of the mailing of such notice.

When increase payable

(5) The amount of any increase in taxes is not payable until ten days after the mailing of the notice under subsection 4 or, if an appeal is made to the county judge, until ten days after the decision of the county judge, and is not subject to any penalties applicable to taxes that are overdue and unpaid until such amount is payable.

Appeal

(6) An appeal may be had to the county judge by the applicant or by the person with respect to whom the application was made from the decision of the court of revision or where the court of revision has omitted, neglected or refused to hear or dispose of an application under this section, and such appeal shall be a hearing de novo.

Notice of appeal

(7) The appellant shall personally or by his agent give notice in writing to the clerk of the municipality or to the assessment commissioner or to the person with respect to whom the application was made, as the case may be, within ten days of the mailing of the notice under subsection 4, of his intention to appeal to the county judge.
(8) The court of revision shall not deal with an application under this section if a certificate has been issued by the tax collector under section 119 before the mailing of the notice of application under subsection 2. 1958, c. 4, s. 14.

133.—(1) The treasurer shall, upon receiving the roll returned under section 127, mail or cause to be delivered a notice to each person appearing on the roll with respect to whose land any taxes appear to be in arrear for that year.

(2) When the auditor gives a verification notice to each person mentioned in subsection 1, the treasurer is not obliged to comply with subsection 1. 1955, c. 4, s. 26.

ARREARS OF TAXES ACCRUED ON LAND

134.—(1) In cases in which the county treasurer is required to collect arrears of taxes of a township or village, the treasurer of the township or village, as the case may be, shall within thirty days after the time appointed for the return and final settlement of the collector's roll in every year furnish the county treasurer with a statement of all unpaid taxes and school rates directed in the collector's roll or by school trustees to be collected. R.S.O. 1950, c. 24, s. 126 (1); 1951, c. 4, s. 11 (1).

(2) Such statement shall contain a description of the lots or parcels of land, a statement of unpaid arrears of taxes, if any, and of arrears of taxes paid, and the county treasurer is not bound to receive any such statement after the 7th day of June in each year. R.S.O. 1950, c. 24, s. 126 (2); 1951, c. 4, s. 11 (2); 1955, c. 4, s. 27.

(3) The treasurer in such statement and both he and all other officers of the municipality shall from time to time furnish to the county treasurer such other information as the county treasurer may require and demand in order to enable him to ascertain the just tax chargeable upon any land in the municipality for that year. R.S.O. 1950, c. 24, s. 126 (3).

135. If two or more municipalities, having been united for municipal purposes, are afterwards disunited, or if a municipality or part of a municipality is afterwards added to or detached from any county, or to or from any other municipality, the county or other treasurer shall make corresponding alterations in his books, so that arrears due on account of any parcel or lot of land, at the date of the alteration, shall be placed to the credit of the municipality within which the land after such alteration is situate. R.S.O. 1950, c. 24, s. 127.
All arrears to form one charge upon lands

136. The county or other treasurer shall not be required to keep a separate account of the several distinct rates that may be charged on lands, but all arrears, from whatever rates arising, shall be taken together and form one charge on the land. R.S.O. 1950, c. 24, s. 128.

After return of roll, who to receive taxes

137.—(1) After the collector's roll has been returned to the treasurer of a township or village, and before such treasurer has furnished to the county treasurer the statement mentioned in section 134, arrears of taxes may be paid to such local treasurer; but, after such statement has been returned to the county treasurer, no more money on account of the arrears then due shall be received by any officer of the municipality to which the roll relates. R.S.O. 1950, c. 24, s. 129 (1).

Collection of arrears to belong to county treasurer only

(2) The collection of arrears thenceforth belong to the treasurer of the county alone, and he shall receive payment of such arrears, and he shall give a receipt therefor, specifying the amount paid, for what period, the description of the lot or parcel of land, and the date of payment, in accordance with the provisions of section 147. R.S.O. 1950, c. 24, s. 129 (2); 1955, c. 4, s. 28.

Receiving payments on account of arrears

138. The county treasurer and the treasurer of any municipality whose officers have power to sell lands for arrears of taxes may from time to time receive part payment of taxes returned to him as in arrears upon any land for any year and shall credit such payment first on account of the interest and percentage charges, if any, added to such taxes; but no such payment shall be received after a warrant has issued for the sale of the land for taxes. R.S.O. 1950, c. 24, s. 130.

DUTIES OF TREASURERS, CLERKS AND ASSESSORS

139.—(1) The treasurer of every county shall furnish to the clerk of each municipality in the county except those whose officers have power to sell lands for arrears of taxes, and the treasurer of every such last-mentioned municipality shall furnish to the clerk of the municipality (or in cities having an assessment commissioner, the treasurer of the city shall furnish to the assessment commissioner) a list of all the lands in the municipality in respect of which any taxes have been in arrears for the three years next preceding the 1st day of January in any year, and such list shall be so furnished on or before the 1st day of February in every year and shall be headed in the words following: "List of lands liable to be sold for arrears of taxes in the year 19..."; and, for the purpose of
the computation of such three years, the taxes for each year shall be deemed to have been in arrears on and from the 1st day of January in such year.

(2) Where in any year the list referred to in subsection 1 has been furnished to the clerk or assessment commissioner of a municipality, the treasurer who furnished the list shall not later than the 15th day of September in that year, or such earlier date as the clerk or assessment commissioner may request in writing, furnish a supplemental list to the clerk or assessment commissioner showing thereon the lands, if any, included in the earlier list that at the date of the supplemental list are no longer liable to be sold for arrears of taxes. R.S.O. 1950, c. 24, s. 131.

140.—(1) The clerk of the municipality or assessment commissioner shall keep the list, so furnished by the treasurer, on file in his office, subject to the inspection of any person requiring to see it, and he shall also deliver a copy of such list to the assessor of the municipality in each year as soon as he is appointed, and it is the duty of the assessor to ascertain if any of the lots or parcels of land contained in such lists are incorrectly described and to notify the occupants and owners thereof, if known, whether resident within the municipality or not, upon their respective assessment notices, or otherwise, that the land is liable to be sold for arrears of taxes, and to enter in a column to be reserved for the purpose the words "Parties notified" or "Incorrectly described", as the case may be, and all such lists shall be signed by the assessor, verified as provided in subsection 3, and returned to the clerk with the assessment roll, together with a memorandum of any error discovered therein, and the clerk shall compare the entries in the assessor's return with the assessment roll and report any differences to the assessor for verification, and the clerk shall transmit such lists and any such memorandum forthwith to the treasurer of the municipality if the municipality is one whose officers have power to sell lands for arrears of taxes, or in other cases to the county treasurer, and the treasurer in either case shall attach the seal of the corporation to such lists and file them in his office for public use, and every such list or copy thereof shall be received in any court as evidence, in any case arising concerning the assessment of such lands. R.S.O. 1950, c. 24, s. 132 (1); 1955, c. 4, s. 29; 1956, c. 3, s. 19.

(2) Where in any year the clerk or assessment commissioner of a municipality is furnished with the supplemental list mentioned in subsection 2 of section 139, he shall forthwith deliver a copy thereof to the assessor and after its delivery
to the assessor subsections 1 and 3 cease to apply in respect of the lands shown on the supplemental list.

(3) The assessor shall attach to each such list a certificate signed by him, and verified by oath or affirmation, in the form following:

*I do certify that I have examined all the lots in this list named; and that I have entered the names of all occupants therein, as well as the names of the owners thereof, when known; and that all the entries relative to each lot are true and correct, to the best of my knowledge and belief.*

R.S.O. 1950, c. 24, s. 132 (2, 3).

141. If, on an examination of the return required under section 140 of lands liable to be sold for taxes, or otherwise, it appears to the treasurer that any land liable to assessment has not been assessed for the current year, he shall report the same to the clerk of the municipality; thereupon, or if the same comes to the knowledge of the clerk in any other manner, the clerk shall proceed as provided in section 52. R.S.O. 1950, c. 24, s. 133; 1953, c. 6, s. 14.

142. Every clerk or assessment commissioner, as the case may be, of any municipality who neglects to preserve the list of lands in arrears for taxes, furnished to him by the treasurer, in pursuance of section 139, or to furnish copies of such lists, as required, to the assessor, and every assessor who neglects to examine the lands entered on his list, and to make returns in manner hereinbefore directed, is guilty of an offence and on summary conviction is liable to a fine of not more than $200. R.S.O. 1950, c. 24, ss. 134, 232; 1955, c. 4, s. 30.

143.—(1) When it is shown to the court of revision or to the council of a municipality that taxes or rates are or have become due upon land assessed in one block, the court or council, upon the application by the treasurer of the municipality or by or on behalf of any person claiming to be the owner of one or more parcels of the land, may, after notice of the application to all owners, direct the apportionment of the taxes or rates upon such parcels in proportion to their relative value at the time of the assessment, regard being had to all special circumstances, and the council may direct how any part payment made under section 138 is to be applied, and, upon payment of the apportionment assigned to any parcel, the payment shall be a satisfaction of the taxes or rates thereon, or the court or the council, as the case may be, may make such other direction as the case may require, and the provision herein contained is retroactive in its operation, but does not
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apply to any lands that have been advertised for sale for taxes or rates.

(2) Forthwith after an apportionment has been made, the clerk shall transmit a copy of the minute or resolution to the treasurer, who, upon receipt thereof, shall enter it in his books, and thereafter each lot or other subdivision of the land affected is liable only for the amount of taxes or rates apportioned thereto, and is only liable for sale for non-payment of the tax or rate so apportioned or charged against it. R.S.O. 1950, c. 24, s. 135.

144. In municipalities having an assessment commissioner, where taxes or rates are or have become due upon land assessed in one block, the assessment commissioner, upon application by or on behalf of any person claiming to be an owner of one or more parcels of such land, may, after notice of application to all the owners, make the apportionment mentioned in subsection 1 of section 143, and thereafter the treasurer shall accept taxes or rates apportioned to any subdivision in satisfaction of the taxes or rates thereon, and each subdivision is only liable to sale for non-payment of the taxes or rates so apportioned to or charged against it. R.S.O. 1950, c. 24, s. 136.

145. An appeal may be had by any owner or owners to the court of revision from any apportionment made by any assessment commissioner under section 144, and may be had by the municipality or by any owner or owners to the judge of the county court from any decision or apportionment of the court of revision given or made on appeal from the assessment commissioner under this section or given or made by the court of revision or council under section 143. R.S.O. 1950, c. 24, s. 137.

146.—(1) The treasurer shall, on demand, give a written certified statement of the arrears due on any land, and he may charge $1 for the search and certified statement on each separate parcel, but he shall not make any charge to any person who forthwith pays the taxes. R.S.O. 1950, c. 24, s. 138 (1); 1960, c. 3, s. 11.

(2) Such certified statement may be according to Form 6. Form 1950, c. 24, s. 138 (2).

147.—(1) The treasurer of every county shall keep a triplicate blank receipt book and, on receipt of any sum of money for taxes on land, shall deliver to the person making payment one of such receipts, and shall deliver to the treasurer...
of the local municipality in which the land is situate the second of the set, with the corresponding number, retaining the third of the set in the book, the delivery of such receipts to be made to the treasurer of the local municipality at least every three months.

(2) The county treasurer shall file such receipts, and, in a book to be kept for that purpose, shall enter the name of the person making payment, the lot on which payment is made, the amount paid, the date of payment and the number of the receipt, and the auditors shall examine and audit such books and accounts at least once in every twelve months.

(3) In cities, towns and other municipalities having power to sell lands for non-payment of taxes, the treasurer thereof shall keep a duplicate blank receipt book, and on receipt of any sum of money for taxes on land shall deliver to the person making the payment one of such receipts, retaining the second of the set in the book, and the auditors shall examine and audit such books and accounts at least once in every year. R.S.O. 1950, c. 24, s. 139.

148. If any person produces to the treasurer, as evidence of payment of any tax, any paper purporting to be a receipt of a collector, school trustee or other municipal officer, the treasurer is not bound to accept it until he has received a report from the clerk of the municipality interested, certifying the correctness thereof, or until he is otherwise satisfied that such tax has been paid. R.S.O. 1950, c. 24, s. 140.

149. The treasurer of every county shall keep a separate book for each township and village, in which he shall enter all the lands in the municipality on which it appears, from the returns made to him by the clerk and from the collector's roll returned to him, that there are any taxes unpaid, and the amounts so due, and he shall, on the 15th day of January in every year, complete and balance his books by entering against every parcel of land the arrears, if any, due at the last settlement, and the taxes of the preceding year that remain unpaid, and he shall ascertain and enter therein the total amount of arrears, if any, chargeable upon the land at that date. R.S.O. 1950, c. 24, s. 141; 1957, c. 2, s. 18.

150.—(1) Notwithstanding any special Act passed before the 5th day of April, 1946, the treasurer, collector or county treasurer, as the case may be, shall add to the amount of all taxes, due and unpaid, interest at the rate of one-half of 1 per cent per month for each month or fraction thereof from the 31st day of December in the year in which the taxes are levied until the taxes are paid.
(2) No interest or percentage added to taxes shall be compounded.

(3) Interest and percentages added to taxes form part of such taxes and shall be collected as taxes. R.S.O. 1950, c. 24, s. 142.

SALE OF LANDS FOR TAXES

(NOTE.—For procedure in lieu of tax sales in certain municipalities, see The Department of Municipal Affairs Act, R.S.O. 1960, c. 98.)

151. The treasurer shall not sell any lands for taxes that have not been included in the list furnished by him pursuant to section 139 to the clerks of the municipalities in the month of January preceding the sale. R.S.O. 1950, c. 24, s. 143.

152.—(1) Where a part of the tax on any land is in arrear for three years as provided by section 139 and subject to section 151, the treasurer shall, unless otherwise directed by by-law of the council, submit to the warden of the county a list in duplicate of all the lands liable under this Act to be sold for taxes, with the amount of arrears against each lot set opposite to the same, and the name and address of the owner, if known, and the warden shall authenticate each of such lists by affixing thereto the seal of the corporation and his signature, and one of such lists shall be deposited with the clerk of the county and the other shall be returned to the treasurer with a warrant thereto annexed, under the hand of the warden and the seal of the county, commanding the treasurer to levy upon the land for the arrears due thereon, with his costs.

(2) In municipalities whose officers have power to sell lands for arrears of taxes, the treasurer may add to the taxes shown in the list of lands liable to be sold for taxes any taxes that have fallen due since those shown in the lists furnished by the treasurer to the clerk under section 139, and have been returned by the collector to him as provided in section 133, and such lands may be sold as if such last-mentioned taxes had been included in the statement furnished to him by the clerk under section 139. R.S.O. 1950, c. 24, s. 144.

153. The treasurer shall, in each case, add to the arrears his commission or other lawful charges, and the costs of publication. R.S.O. 1950, c. 24, s. 145.
154. The council of a county or municipality whose officers have power to sell lands for arrears of taxes may by by-law passed for that purpose, from time to time, direct that no warrant shall issue for the sale of lands for taxes until after the expiration of a longer period than that provided by section 152, and may also direct that such lands only be included in the warrant as are chargeable with arrears exceeding a certain sum to be named in the by-law, and may also direct that only such lands be included in the warrant as belong to any classification mentioned in the by-law or are of the character mentioned therein. R.S.O. 1950, c. 24, s. 146.

155. In the list annexed to every warrant, the lands mentioned therein shall be distinguished as patented, unpatented, or under lease or licence of occupation from the Crown or municipality, and the interest therein, if any, of the Crown or of the municipality shall be specially mentioned. R.S.O. 1950, c. 24, s. 147.

156. The county treasurer may, from time to time, correct any clerical error that he discovers or that may be certified to him by the clerk of any municipality. R.S.O. 1950, c. 24, s. 148.

157. If there are to the knowledge of the treasurer goods and chattels liable to distress upon any land in arrear for taxes, he shall levy the arrears of taxes and the costs by distress, and has the same authority to collect by distress as a collector has under this Act, and section 121 applies thereto; but no sale of the land is invalid by reason of the treasurer not having distrained, though there were on the land goods and chattels liable to distress before or at the time of sale. R.S.O. 1950, c. 24, s. 149.

158. A treasurer is not bound to make inquiry, before effecting a sale of land for taxes, to ascertain whether or not there is any distress upon the land, or to inquire into or form any opinion of the value of the land. R.S.O. 1950, c. 24, s. 150.

159.—(1) The treasurer shall prepare a copy of the list of lands annexed to the warrant and shall add thereto in a separate column a statement of the proportion of costs chargeable on each lot for advertising and for his commission or other lawful charges, distinguishing therein any of such lands that are unpatented or under lease or licence of occupation from the Crown as “unpatented” or “under Crown lease” or “under Crown licence”, as the case may be, and such list shall contain a notice that, unless the arrears of
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taxes and costs are sooner paid, the treasurer will proceed
to sell the lands on the day and at the place specified therein.

(2) Such list shall be published in The Ontario Gazette once Publication
during the month immediately preceding the period of time
mentioned in section 160.

(3) A notice, stating that copies of the list of lands for
sale for arrears of taxes may be had in the office of the trea-
surer and that such list has been published in The Ontario
Gazette on the day specified in such notice and that, unless
the arrears of taxes and costs are sooner paid, the treasurer
will proceed to sell the lands on the day and at the place
named therein, shall be published once a week for the thirteen
weeks immediately preceding the day of sale in at least one
newspaper published in the county or in the case of a union
of counties in at least one newspaper published in each county
of the union, or where the sale is to be held by the treasurer
of a municipality in at least one newspaper published in the
municipality and if no newspaper is published in the county
or municipality then in at least one newspaper published in
an adjacent county or municipality. R.S.O. 1950, c. 24, s. 151.

160. The day of the sale shall be more than ninety-one Time of
days after the first publication of the list in The Ontario
Gazette. R.S.O. 1950, c. 24, s. 152.

161. The treasurer of a county shall also post a printed Notice to be
copy of the list published in the newspaper in some convenient
and public place at the court house of the county or district
at least three weeks before the time of sale and the treasurer
of a municipality other than a county shall also post a printed
copy of such list in some convenient and public place at the
place where the council of the municipality usually meets at
least three weeks before the time of sale. R.S.O. 1950, c. 24,
s. 153.

162.—(1) For the purpose of tax sales, the Lieutenant Tax sale
governor in Council may by Order in Council divide a pro-
visional judicial district, and the council of any county may
by by-law divide the county, into tax sale districts, each of
which may contain one or more municipalities.

(2) The Order in Council or by-law may provide that there-
Place of
after the sales of land situate therein for arrears of taxes
sales
shall be held by the treasurer at such place in the tax sale
district as may be named in the Order in Council or by-law.

(3) Where any such Order in Council or by-law is passed, Payment of
provision shall be made therein, or by further Order in Council
expenses
or by-law, respecting the payment to the treasurer of his travelling and other expenses connected with his attending tax sales.

(4) Every advertisement or notice of a tax sale shall state the name or number of the tax sale district and the place therein at which the sale will be held. R.S.O. 1950, c. 24, s. 154.

163. If at any time appointed for the sale of the lands no bidders appear, the treasurer may adjourn the sale from time to time. R.S.O. 1950, c. 24, s. 155.

164.—(1) If the full amount of the taxes for which the land was offered for sale has not been collected, or if no person appears to pay the same at the time and place appointed for the sale, the treasurer shall sell by public auction so much of the land as is sufficient to discharge the taxes, and all lawful charges incurred in and about the sale and the collection of the taxes, selling in preference such part as he may consider best for the owner to sell first, and, in offering or selling such lands, it is not necessary to describe particularly the portion of the lot that is to be sold, but it is sufficient to say that he will sell so much of the lot as may be necessary to secure the payment of the taxes, and the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the taxes for which the land was offered for sale, together with expenses of sale, and together with 10 per cent added thereto, and together with the amount of the charges for searches, postage and notice provided for in subsection 2 of section 182, and together with the taxes including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3.

(2) If the treasurer fails at such sale to sell any land for the full amount of taxes, including the full amount of commission and other lawful charges and costs added under section 153, he shall at such sale adjourn it until a day then to be publicly named by him, not earlier than a week nor later than three months thereafter, of which adjourned sale he shall give notice by public advertisement in the local newspaper, or in one of the local papers in which the original sale was advertised, and on such day he shall sell such lands unless otherwise directed by the council of the municipality in which they are situate, for any sum he can realize, and
shall accept such sum as full payment of such taxes; and the
owner or any person interested in the land may redeem the
land within one year from the date of purchase, exclusive of
the day of purchase, upon payment of the full amount of the
taxes for which the land was offered for sale, together with
expenses of sale, and together with 10 per cent added thereto,
and together with the amount of the charges for searches,
postage and notice provided for in subsection 2 of section 182,
and together with the taxes including the local improvement
rates and the penalties and interest on such taxes and rates
that have accrued against the land and that would have
accrued against the land if it had remained the property of
the former owner and been liable for taxation, determined as
provided in subsection 3.

(3) If the price offered for any land at the adjourned
sale is less than the full amount of the taxes for which the
land was offered for sale and the charges and costs, or if no
price is offered, it is lawful for the municipality to purchase
the land for the amount due, provided that an appropriation
has been made for the purpose and that previous notice by
public advertisement in the local newspaper or in one of the
local newspapers in which the original sale was advertised
of intention so to do has been given by the treasurer; and
the owner or any person interested in the land may redeem
the land within one year from the date of purchase, exclusive
of the day of purchase, upon payment of the full amount
of the taxes for which the land was offered for sale, together
with the expenses of the sale, and together with 10 per cent
added thereto, and together with the amount of the charges
for searches, postage and notice provided for in subsection 2
of section 182, and together with the taxes including the local
improvement rates and the penalties and interest on such
taxes and rates that have accrued against the land and that
would have accrued against the land if it had remained the
property of the former owner and been liable for taxation,
and such taxes shall be computed at the rate fixed by by-law
for each year in which such taxes are payable upon the value
placed thereon upon the assessment roll for the last preceding
year in which it was assessed and the local improvement rates
shall be computed at the rate fixed in the by-law by which
the same were rated or imposed and upon the frontages
shown upon the list of properties and the frontages thereof
as settled by the court of revision for such local improvement.
R.S.O. 1950, c. 24, s. 156.

165.—(1) Notwithstanding section 164, the treasurer is not
obliged to sell for taxes only a portion of land separately
assessed but may sell the whole of such land for the best price
offered at the sale, and any money obtained by the treasurer as the price of such land shall be applied, firstly, in paying the full amount of the taxes for which the land was offered for sale, together with the expenses of sale, and, secondly, in payment of the taxes, including the local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land, and the balance, if any, shall be paid by the treasurer to the owner of the land or to such other person as may be authorized by law to receive the balance less such charge and expenses as the treasurer may pay or incur in satisfying himself of the right of such owner or other person to receive the balance, and it is the duty of the person claiming the balance to produce to the treasurer proof of his right to receive the balance; provided that the owner or any person interested in the land may redeem the land within one year from the date of purchase, exclusive of the day of purchase, upon payment of the full amount of the purchase price, together with 10 per cent of the full amount of the taxes for which the land was offered for sale and of the expenses of sale added thereto, and together with the full amount of the charges for searches, postage and notice provided for in subsection 2 of section 182, and the balance, if any, outstanding of the taxes including local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 2 of section 164, but if the purchaser is the municipality redemption as aforesaid may be made upon payment of the full amount of the taxes for which the land was offered for sale, together with the expenses of sale, and together with 10 per cent added thereto, and together with the full amount of the charges for searches, postage and notice provided for in subsection 2 of section 182, and together with the taxes including local improvement rates and the penalties and interest on such taxes and rates that have accrued against the land and that would have accrued against the land if it had remained the property of the former owner and been liable for taxation, determined as provided in subsection 3 of section 164. R.S.O. 1950, c. 24, s. 157 (1); 1954, c. 3, s. 10.

(2) Any balance payable to the owner of the land sold or to any other person entitled thereto shall, if not claimed within six years after the sale, belong to the municipality absolutely.

(3) Where an appropriation has been made for the purpose, the municipality may purchase lands under this section. R.S.O. 1950, c. 24, s. 157 (2, 3).
166. If a purchaser fails to pay his purchase money immediately, the treasurer shall forthwith again put up the property for sale. R.S.O. 1950, c. 24, s. 158.

167.—(1) Where the Crown whether as represented by the Government of Canada or the Government of the Province of Ontario, or any tribe or body of Indians or any member thereof, has an interest in any land in respect of which taxes are in arrear, the interest only of persons other than the Crown, tribe or body of Indians or any member thereof, therein is liable to be sold for arrears of taxes.

(2) Where the treasurer so sells the interest of any person, it shall be distinctly expressed, in the tax deed to be made under this Act to the purchaser, that the sale is only of the interest of such person in the land, and (whether so expressed or not) the tax deed in no wise affects the interest or rights of the Crown or tribe or body of Indians or any member thereof in the land sold, and gives the purchaser the same interest and rights only in respect of the land as the person had whose interest is being sold.

(3) Where the interest so sold of any person is that of a lessee, licensee or locatee, the tax deed is valid without requiring the consent of the Minister of Lands and Forests.

R.S.O. 1950, c. 24, s. 159.

168. No person is entitled to purchase at a sale for taxes, under section 164 or from a municipality that has purchased land thereunder, more unpatented land in the free grant districts than a locatee is entitled to obtain or hold under Part II of The Public Lands Act. R.S.O. 1950, c. 24, s. 160.

169. No sale for taxes shall be made of unpatented land in the free grant districts where the taxes due thereon are less than $10, if the lands have not been before the 27th day of May, 1893, advertised for sale, nor where no bona fide improvements have been made by or on behalf of the locatee.

R.S.O. 1950, c. 24, s. 161.

170. All lands in the free grant districts purchased under sale for taxes are subject to all the terms and conditions as to settlement or otherwise required by Part II of The Public Lands Act, unless under special circumstances the Minister of Lands and Forests sees fit to dispense therewith in whole or in part. R.S.O. 1950, c. 24, s. 162.
171. If the treasurer sells any interest in land of which the fee is in the municipality in respect of which the taxes accrue, he shall only sell the interest therein of the lessee or tenant, and it shall be so distinctly expressed in the tax deed. R.S.O. 1950, c. 24, s. 163.

172. No sale of lands for taxes or for rates under a drainage or local improvement by-law invalidates or in any way affects the collection of a rate that has been assessed against or imposed or charged upon such lands prior to the date of the sale, but that accrues or becomes due and payable after the rates or taxes in respect of which the sale is had, became due and payable or after the sale. R.S.O. 1950, c. 24, s. 164.

CERTIFICATE OF SALE—TAX DEED

173. The treasurer, after selling any land for taxes, shall give a certificate under his hand to the purchaser, stating distinctly what part of the land, and what interest therein, have been sold, or stating that the whole lot or estate has been so sold, and describing the same, and also stating the quantity of land, the sum for which it has been sold, and the expenses of sale, and further stating that a deed conveying the land to the purchaser or his assigns, according to the nature of the estate or interest sold, with reference to sections 164 and 167, will be executed by the treasurer and warden on demand, at any time after the expiration of the period hereinafter provided for redemption. R.S.O. 1950, c. 24, s. 165.

174.—(1) The purchaser shall, on the receipt of the treasurer’s certificate of sale, become the owner of the land, so far as to have all necessary rights of action and powers for protecting the land from spoliation or waste, until the expiration of the term during which the land may be redeemed; but he shall not knowingly permit any person to cut timber growing upon the land, or otherwise injure the land, nor shall he do so himself, but he may use the land without deteriorating its value.

(2) The purchaser is not liable for damage done to the property without his knowledge during the time the certificate is in force.

(3) Where the purchaser is a municipality, it may make any expenditure necessary in order to keep the land in a proper state of repair or to insure the land, and the amount thereof with interest as provided in section 150 may be added
to the amount required to redeem the land, provided that the treasurer has sent at least one month before making such expenditure a notice containing the particulars of the proposed expenditure and an estimate of the cost thereof to each encumbrancer, if any, and to the registered owner by registered mail to the address of such encumbrancer or owner if known to the treasurer and, if such address is not known to the treasurer, then to any address of such encumbrancer or owner appearing in the records of the registry office or sheriff's office. R.S.O. 1950, c. 24, s. 166.

175. From the time of a tender to the treasurer of the full amount of redemption money required by this Act, the purchaser ceases to have any further right in or to the land in question. R.S.O. 1950, c. 24, s. 167.

176. Every treasurer is entitled to 2% per cent commission upon the sums collected by him, as aforesaid, except that, where the taxes against any parcel of land are less than $10, the treasurer is entitled to charge, in lieu of his commission, 25 cents; but where the treasurer is paid a salary for his services such commission may, by arrangement with the council, be paid into the funds of the municipality like any other revenue of the municipality. R.S.O. 1950, c. 24, s. 168.

177. Where land is sold by a treasurer according to section 159 and the following sections of this Act, he may add the commission and other charges that he is authorized by this Act to charge for the services above-mentioned to the amount of arrears on those lands in respect of which such services have been severally performed, and in every case he shall give a statement in detail with each certificate of sale of the arrears and costs incurred. R.S.O. 1950, c. 24, s. 169.

178. The treasurer shall, in all certificates and deeds given for lands sold at such sale, give a description of the part sold with sufficient certainty, and, if less than a whole lot is sold, then he shall give such a general description as may enable a surveyor to lay off the piece sold on the ground, and he may make search, if necessary, in the registry office to ascertain the description and boundaries of the whole parcel, and he may also obtain a surveyor's description of such lots, to be taken from the registry office or the government maps, where a full description cannot otherwise be obtained, and the charges so incurred shall be included in the account and paid by the purchaser of the land sold or the person redeeming the land. R.S.O. 1950, c. 24, s. 170.
179. Except as hereinbefore provided, the treasurer is not entitled to any other fees or emoluments for any services rendered by him relating to the collection of arrears of taxes on lands. R.S.O. 1950, c. 24, s. 171.

180. The treasurer shall give to the person paying redemption money a receipt stating the sum paid and the object of payment, and such receipt is evidence of the redemption. R.S.O. 1950, c. 24, s. 172.

181.—(1) Notwithstanding the other provisions of this Act or any other Act, where land that has been sold for taxes has been purchased by the municipality and the period for redemption has expired and where such land has not been sold or conveyed and has not been declared by by-law to be required for the purposes of the municipality, any person to whom notice was sent under subsection 2 of section 182 is, at any time with the approval of the Department, entitled to a conveyance of such land upon payment of the full amount that would have been payable in respect of taxes, penalties and interest had the land not been sold for taxes, together with the amount with interest thereon of any expenditure incurred for repairs and insurance and together with the costs in connection with such sale and of such conveyance. R.S.O. 1950, c. 24, s. 173.

(2) Notwithstanding subsection 1, the treasurer may, at any time after the expiration of ten years from the date of the sale, cause to be sent by registered mail, to each person to whom notice was sent under subsection 2 of section 182, a further notice that, if he does not apply for a conveyance of the land under subsection 1 and tender the payment required under subsection 1 within six months of the date the notice is sent, his right to do so will expire.

(3) If a person notified under subsection 2 does not apply for a conveyance and tender the payment required under subsection 1 within such six months, his right to do so ceases to exist. 1952, c. 3, s. 20.

182.—(1) Within ninety days from the day of sale, the treasurer shall, if the land is not previously redeemed, make or cause to be made search in the registry office and in the sheriff's office to ascertain whether or not there are mortgages or other encumbrances affecting the land sold and who is the registered owner of the land.
(2) The treasurer shall, within the said period of ninety days from the day of sale, if the land is not previously redeemed, send to each encumbrancer, if any, and to the registered owner, by registered mail to the address of such encumbrancer or owner if known to the treasurer, and, if such address is not known to the treasurer, then to any address of such encumbrancer or owner appearing in records of the registry office or sheriff's office, a notice stating that the land has been sold for taxes, the date of the sale, and that the encumbrancer or owner is at liberty within one year from the day of sale, exclusive of the day of sale, to redeem the estate sold by paying to the treasurer the amount required to redeem the estate and the amount of the charges for the searches aforesaid and for registration of the notice mentioned in subsection 3 and postage and 25 cents for the notice, the amount aforesaid to be specified in the notice.

(3) The treasurer shall within ninety days from the date of sale register in the registry office a written notice stating that the land described therein has been sold for taxes, the date of the sale, the time within which the land may be redeemed and the amount required to redeem the land, and for registration of such notice the registrar shall be paid a fee of $1.

(4) The notice mentioned in subsection 3 shall have attached thereto or endorsed thereon a statutory declaration of the treasurer setting forth the names and addresses of all persons to whom he has sent the notice required by subsection 2 and the date of sending the notice to each such person.

(5) If within the time aforesaid payment of the amount is made by any such encumbrancer or by the owner of the land, the treasurer shall give to the person making the payment a receipt stating the sum paid and the object of the payment, and it is evidence of the redemption, and any encumbrancer making the payment may add the amount to his debt.

(6) In case of payment by the owner, the receipt shall be given to him and, in case of payment by one or more encumbrancers and not by the owner, the receipt shall be given to that encumbrancer who is first in priority, and the amount paid by other persons shall be repaid to them.

(7) If under subsection 3 a notice of sale of land for taxes has been registered and the land is redeemed, the treasurer shall, upon payment of the redemption money, deliver to the person paying the money a receipt signed by himself stating therein a description of the land redeemed, the person who
redeemed the land and the date and amount paid for redemption together with particulars of the registration of the notice, and a certified copy thereof shall be registered in the registry office by the treasurer, and for registration of such receipt the registrar shall be paid a fee of 50 cents.

(8) If the redemption money is not paid within the time aforesaid, the treasurer upon payment of such charges for searches, postage and notice and $1 for the deed shall with the warden execute and deliver to the purchaser or his assigns or other legal representatives a tax deed in duplicate of the land sold.

(9) Such deed, if requested, may include any number of lots that are to be conveyed to the same person.

(10) In any case where the treasurer fails to comply with the provisions of subsection 1 or 2 as to the time from the day of sale within which a search in the registry office and sheriff's office is made or notices to any encumbrancer and to the registered owner are sent, he may subsequently make or cause to be made the said search and send the notice, provided that in such case the time for redemption shall be within nine months from the day upon which the notice is sent and the notice shall so state. R.S.O. 1950, c. 24, s. 174.

183. The words "treasurer" and "warden" in section 182 mean the person who at the time of the execution of the deed mentioned in that section holds such office. R.S.O. 1950, c. 24, s. 175,

184.—(1) Out of the redemption money, the treasurer shall pay to the purchaser (not being the municipality) or his assigns or other legal representatives,

(a) the sum paid by him together with 10 per cent of the full amount of the taxes for which the land was offered for sale; or

(b) if the sum paid by the purchaser was less than the amount of taxes for which the land was offered for sale, the sum paid by him together with 10 per cent of such sum,

and the balance less the lawful costs, charges and expenses of the treasurer belongs to the municipality. 1955, c. 4, s. 31.

(2) Where the municipality is the purchaser, the whole of the redemption money belongs to it less the lawful costs, charges and expenses of the treasurer. R.S.O. 1950, c. 24, s. 176 (2).
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185.—(1) The tax deed shall be according to Form 7, or to the same effect, and shall state the date and cause of the sale, and the price, and shall describe the land according to section 178, and has the effect of vesting the land in the purchaser, his heirs, assigns or legal representatives, in fee simple or otherwise, according to the nature of the estate or interest sold, and no such deed is invalid for any error or miscalculation in the amount of taxes or interest thereon in arrear, or any error in describing the land as “patented” or “unpatented” or “held under a licence of occupation” or “held under lease” or otherwise.

(2) Notwithstanding subsection 1, a tax deed is not valid unless there is affixed thereto a statutory declaration of the treasurer that he has sent to the encumbrancers and registered owner the notice as provided in section 182, and such declaration shall form part thereof, and, where the tax deed has been registered, the treasurer shall deposit the declaration in the proper registry or land titles office where it shall be attached to the tax deed of the land in respect of which it was made. R.S.O. 1950, c. 24, s. 177.

186. As respects land sold for taxes before the 1st day of January, 1851, on the receipt by the registrar of the proper county or place of a certificate of the sale to the purchaser under the hand and seal of office of the sheriff, stating the name of the purchaser, the sum paid, the number of acres before 1851 and the estate or interest sold, the lot or tract of which the same forms part, and the date of the sheriff’s conveyance to the purchaser, his heirs, executors, administrators or assigns, and on production of the conveyance from the sheriff to the purchaser, his heirs, executors, administrators or assigns, such registrar shall register any sheriff’s deed of land sold for taxes before the 1st day of January, 1851, and the mode of such registry shall be the entering on record of a transcript of such deed or conveyance. R.S.O. 1950, c. 24, s. 178.

187. As respects land sold for taxes after the 1st day of January, 1851, and prior to the 1st day of January, 1866, the sheriff shall also give the purchaser or his assigns, or other legal representatives, a certificate under his hand and seal of office of the execution of the deed, containing the particulars mentioned in the last section, and such certificate, for the purpose of registration in the registry office of the proper registry division of any deed of lands so sold for taxes, shall be deemed a memorial thereof, and the deed shall be registered, and a certificate of the registry thereof shall be granted by the registrar, on production to him of the deed and certificate,
without further proof, and the registrar, for the registry and certificate thereof, is entitled to 70 cents and no more. R.S.O. 1950, c. 24, s. 179.

188. The treasurer shall enter in a book, which the county council or council of the city or town, as the case may be, shall furnish, a full description of every parcel of land conveyed by him to purchasers for arrears of taxes, with an index thereto, and such book, after such entries have been made therein, shall together with all documents relating to lands sold for taxes be kept by him among the records of his office. R.S.O. 1950, c. 24, s. 180.

189. If any part of the taxes for which any land has been sold in pursuance of any Act heretofore in force in Ontario or of this Act had at the time of the sale been in arrear for three years as mentioned in section 139, and the land is not redeemed in one year after the sale, such sale, and the official deed to the purchaser (provided the sale was openly and fairly conducted) is, notwithstanding any neglect, omission or error of the municipality or of any agent or officer thereof in respect of imposing or levying such taxes or in any proceedings subsequent thereto, final and binding upon the former owner of the land and upon all persons claiming by, through or under him, it being intended by this Act that the owner of land shall be required to pay the taxes thereon within three years after the taxes are in arrear or redeem the land within one year after the sale thereof, and, in default of the taxes being paid or the land being redeemed as aforesaid, the right to bring an action to set aside the deed or to recover the land is barred. R.S.O. 1950, c. 24, s. 181.

190. Where land is sold for taxes and a tax deed thereof has been executed, the sale and the tax deeds are valid and binding, to all intents and purposes, except as against the Crown, unless questioned before some court of competent jurisdiction within two years from the time of sale. R.S.O. 1950, c. 24, s. 182.

191. In all cases where land has been validly sold for taxes, the conveyance by the officer who made the sale, or by his successors in office, is not invalid by reason of the statute under the authority whereof the sale was made having been repealed at or before the time of such conveyance, or by reason of the officer who made the sale having gone out of office. R.S.O. 1950, c. 24, s. 183.

192. In all cases where land is sold for arrears of taxes whether such sale is or is not valid, then so far as regards
rights of entry adverse to a bona fide claim or right, whether valid or invalid, derived mediately or immediately under such sale, section 10 of The Conveyancing and Law of Property Act R.S.O. 1960, c. 66 does not apply, to the end and intent that in such cases the right or title of a person claiming adversely to any such sale shall not be conveyed where any person is in occupation adversely to such right or title, and that in such cases the Common Law and sections 2, 4 and 6 of the statute passed in the 32nd year of the reign of King Henry VIII, and chaptered 9, be revived, and the same are and shall continue to be revived. R.S.O. 1950, c. 24, s. 184.

193.—(1) In all cases not being within any of the exceptions and provisions of subsection 3, where land having been legally liable to be assessed for taxes is sold for arrears of taxes, then, in case an action is brought for the recovery of the land and the sale is held to be invalid, damages shall be assessed for the defendant for the amount of the purchase money at the sale and interest thereon, and of all taxes paid by the defendant in respect of the lands since the sale and interest thereon, and of the value of any improvements made by the defendant before the commencement of the action, or by any person through or under whom he claims, less all just allowances for the timber sold off the lands, and all other just allowances to the plaintiff, and the value of the land to be recovered shall also be assessed less the value of any such improvements.

(2) If a judgment is pronounced for the plaintiff, no writ of possession shall issue until the expiration of one month thereafter nor until the plaintiff has paid into court for the defendant the amount of such damages, or, if the defendant desires to retain the land, he may retain it, on paying into court within such period of one month, or on or before any subsequent day to be appointed by the court, the value of the land as assessed at the trial; after which payment no writ of possession shall issue, but the plaintiff, on filing in court for the defendant a sufficient release and conveyance to the defendant of his right and title to the land in question, is entitled to the money so paid in by the defendant.

(3) This section does not apply in the following cases:

(a) if the taxes for non-payment whereof the land was sold have been fully paid before the sale;

(b) if, within the period limited by law for redemption, the amount paid by the purchaser, with all interest payable thereon, has been paid or tendered to the
person entitled to receive such payment, with a view to the redemption of the lands;

(c) where, on the ground of fraud or evil practice by the purchaser at such sale, a court would grant equitable relief. R.S.O. 1950, c. 24, s. 185.

194.—(1) In any of the cases named in section 193, wherein the plaintiff is not tenant in fee simple, the payment into court to be made as aforesaid, of the value of the land, by the defendant desiring to retain the land, shall be into the Supreme Court, and the plaintiff and all parties entitled to and interested in the lands, as against the purchaser at such sale for taxes, on filing in the Supreme Court a sufficient release and conveyance to the defendant of their respective rights and interests in the land, are entitled to the money so paid in such proportions and shares as to the Supreme Court, having regard to the interests of the various parties, seems proper.

(2) In any of such cases wherein the defendant is not tenant in fee simple, the payment of damages into court to be made as aforesaid by the plaintiff shall be into the Supreme Court. R.S.O. 1950, c. 24, s. 186.

195.—(1) If the defendant does not pay into court the value of the land assessed as aforesaid, within the period of one month, or on or before any subsequent day appointed by the court, as mentioned in subsection 2 of section 193, any other person interested in the land under the sale or conveyance for taxes may, within ninety days after the date of the pronouncing of the judgment mentioned in subsection 2 of section 193, or before any subsequent day appointed by the court as mentioned in that subsection for payment by the defendant, pay into the court the said value of the land, and till the expiration of the time within which such payment may be made, and after such payment, no writ of possession shall issue.

(2) The defendant or other person so paying in is entitled, as against all others interested in the land under the sale or conveyance for taxes, to a lien on the land for such amount as exceeds the proportionate value of his interest enforceable in such manner and in such shares and proportions as to the Supreme Court, having regard to the interests of the various parties, and on hearing the parties, seems fit. R.S.O. 1950, c. 24, s. 187.
196. If the defendant or any other person interested pays into court in manner aforesaid, the plaintiff is entitled to the amount so paid in on filing in court a sufficient release and conveyance to the person so paying in, of all his right and title to the lands, in which release and conveyance it shall be expressed that the same is in trust for such person to secure his lien as aforesaid. R.S.O. 1950, c. 24, s. 188.

197. If the value of the land is not paid into court as above provided, the damages paid into the Supreme Court shall be paid out to the various persons who, if the sale for taxes were valid, would be entitled to the land, in such shares and proportions as to the Supreme Court, having regard to the interests of the various parties, seems fit. R.S.O. 1950, c. 24, s. 189.

198.—(1) In all actions for the recovery of land in which both the plaintiff (if his title were good) would be entitled in fee simple, and the defendant (if his title were good) would be also so entitled, if the defendant at the time of appearing gave notice in writing to the plaintiff in such action or to his solicitor named in the writ of the amount claimed, and that on payment of such amount the defendant or person in possession will surrender the possession to the plaintiff; or that he desired to retain the land, and was ready and willing to pay the court a sum mentioned in such notice as the value of the land, and that the defendant did not intend at the trial to contest the title of the plaintiff, and if the jury, or the judge, if there be no jury, before whom the action is tried, assesses damages for the defendant as provided in sections 193 to 197 and it satisfactorily appears that the defendant does not contest the action for any other purpose than to retain the land on paying the value thereof, or to obtain damages, the judge before whom the action is tried shall certify such fact upon the record, and thereupon the defendant is entitled to the costs of the defence in the same manner as if the plaintiff had been nonsuited on the trial, or a verdict had been rendered for the defendant.

(2) If on the trial it is found that such notice was not given as aforesaid, or if the judge or jury assesses for the defendant a less amount than that claimed in the notice, or finds that the defendant had refused to surrender possession of the land after tender made of the amount claimed, or (where the defendant has given notice of his intention to retain the land) that the value of the land is greater than the amount mentioned in the notice, or that he has omitted to pay into court the amount mentioned in the notice for thirty days after the plaintiff had given to the defendant a written notice that he
did not intend to contest the value of the land, the judge shall not certify, and the defendant is not entitled to the costs of the defence, but shall pay costs to the plaintiff and, upon the trial of any action after such notice, no evidence shall be required in proof of the title of the plaintiff. R.S.O. 1950, c. 24, s. 190.

199. In any case in which the title of the tax purchaser is not valid, or in which no remedy is otherwise provided by this Act, the tax purchaser has a lien on the lands for the purchase money paid at the sale, and interest thereon at the rate of 10 per cent per annum, and for the taxes paid by him since the sale and interest thereon at the rate aforesaid, to be enforced against the land in such proportions as regards the various owners and in such manner as the Supreme Court thinks proper. R.S.O. 1950, c. 24, s. 191.

200. No valid contract entered into between any tax purchaser and original owner, in regard to any land sold or assumed to have been sold for taxes as to purchase, lease or otherwise, is annulled or interfered with by this Act, but such contract and all consequences thereof, as to admission of title or otherwise, remain in force as if this Act had not been passed. R.S.O. 1950, c. 24, s. 192.

201. Nothing in sections 192 to 200 affects the right or title of the owner of any land sold for taxes, or of any person claiming through or under him, where such owner at the time of the sale was in occupation of the land, and the land has since the sale been in the occupation of such owner or of those claiming through or under him. R.S.O. 1950, c. 24, s. 193.

202. In the construction of sections 191 to 201, occupation by a tenant shall be deemed the occupation of the reversioner, and the words “tax purchaser” apply to any person who purchases at any sale under colour of any statute authorizing sale of land for taxes and includes and extends to all persons claiming through or under him, and the words “original owner” include and extend to any person who, at the time of such sale, was interested in or entitled to the land sold, or assumed to be sold, and to all persons claiming through or under him. R.S.O. 1950, c. 24, s. 194.

203. Where the tax arrears procedures under The Department of Municipal Affairs Act are in effect in a municipality as defined in that Act, it is not necessary for the treasurer or other officer of the municipality to furnish to the county treasurer or sheriff any of the information or statements
required under this Act in respect of tax arrears, and the powers and duties of the warden or treasurer of a county or sheriff under this Act in respect of tax arrears and tax sales do not apply in respect of the municipality, and all the powers and duties of the county treasurer or sheriff in respect of arrears of taxes are vested in the treasurer of the municipality. R.S.O. 1950, c. 24, s. 195.

204. In cities and towns, arrears of taxes shall be collected and managed in the same way as is hereinbefore provided in the case of other municipalities, and for such purposes the municipal officers of cities and towns shall perform the same duties and have the same powers as the like officers in other municipalities under sections 134 to 202, and the treasurer and mayor of every city or town shall, for such purposes, also perform the like duties as are hereinbefore, in the case of other municipalities, imposed on the county treasurer and warden respectively and have the like powers, and words referring to the county treasurer or warden shall as to a city or town be taken and deemed to refer to the mayor and treasurer of such city or town, provided that in cities and towns the performance of any such duty after the date or within a longer time than hereinbefore set out does not render any proceedings under this Act invalid or illegal so long as the provisions of this Act are in other respects duly complied with. R.S.O. 1950, c. 24, s. 196.

205.—(1) All powers conferred upon cities and towns by section 204, or any of the sections referred to in that section, and all duties imposed by such sections upon the officers of such cities and towns and the mayors thereof, shall hereafter be vested in and apply to the Townships of York, Scarborough and Etobicoke in the County of York, to the Townships of Bertie, Crowland and Stamford in the County of Welland and to the Township of Barton in the County of Wentworth, and to the reeves of such townships, and, for the purposes of the collection of arrears of taxes on lands therein and the sale of such lands for taxes, such townships shall be considered as towns, and, where the word "town" occurs in any of such sections, it shall be held to apply to and include such townships, and, where the word "mayor" occurs in such sections, it shall be held to apply to the reeve of each of such townships for the time being.

(2) The council of a county may by by-law declare that subsection 1 shall thereafter apply to any township or village named in the by-law, and thereupon the powers conferred on cities and towns by section 204, or any of the sections referred to in that section, and all duties imposed by such sections...
Collection of taxes and sales of land for taxes in districts

206. Arrears of taxes due to the corporation of any municipality in a provisional judicial district shall be collected and managed in the same way as like arrears due to municipalities in counties, and the treasurer and head of such municipality shall perform the like duties in the collection and management of arrears of taxes as are performed in a county by the treasurer and warden.  R.S.O. 1950, c. 24, s. 197.

Every municipal council in paying over any rate to a body for which it is required by law to levy rates or raise money shall, except where otherwise provided, supply out of the funds of the corporation any deficiency caused by the non-payment of taxes and, where any deficiency is caused by the abatement or refund of or inability to collect taxes, the council shall charge back a proportionate share thereof to every such body.  R.S.O. 1950, c. 24, s. 199; 1955, c. 4, s. 32.

Arrears of taxes in new municipalities

208. Upon the incorporation of any new town, in any county, the county treasurer shall make out a list of all arrears of taxes then due and unpaid in his books upon lands situated in the newly incorporated town, and shall transmit the list to the treasurer of the town, who after receipt thereof has, with the mayor, all the powers possessed by the county treasurer and warden for the collection of such taxes and for enforcement of the same by sale; but in the list the county treasurer shall not include any lot then advertised for sale for taxes.  R.S.O. 1950, c. 24, s. 200.

209. In cases where a new local municipality is formed from two or more municipalities or portions of two or more municipalities situated in different counties, the collection of arrears of taxes due at the time of formation shall be made by the treasurer of the county in which the new municipality is situate, if the new municipality is a township or village, or if the new municipality is a town, by the treasurer of such town, and, for the purpose of enabling him to make the collection, the treasurer or the treasurers of the other county or counties from which any portion of the new municipality is detached shall immediately upon the formation thereof make
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out lists of the arrears of taxes then due in their respective portions, and transmit the lists to the treasurer of the county in which the new municipality is situate, or of the town as the case may be, and, where a new municipality is formed from two or more municipalities situate in any one county, the treasurer shall keep a separate account for such new municipality. R.S.O. 1950, c. 24, s. 201.

210. The treasurer and warden of the county in which the new municipality, if it be a township or village, is situate, and the treasurer and mayor of the new municipality, if it be a town, have power, respectively, to take for the collection of such arrears of taxes all the proceedings that treasurers and wardens or treasurers and mayors can take for the sale and conveyance of land in arrear for taxes, and, if the lands in the new municipality have been advertised by the treasurer or treasurers of the county or counties of which the new municipality formed part before its formation, the sale of such lands shall be completed in the same manner as if the new municipality had not been formed. R.S.O. 1950, c. 24, s. 202.

211. Where a municipality or part of a municipality has been or is hereafter separated from one county and included in another after a return has been made to the treasurer of the county to which it formerly belonged of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the former county, such treasurer shall return to the treasurer of the county to which such territory belongs a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and warden of the county to which the territory belongs have power respectively to take all the proceedings that treasurers and wardens can take under this Act for the sale and conveyance of lands in arrear for taxes; but, if the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1950, c. 24, s. 203.

212. Where a municipality or any part of a municipality has been or is hereafter separated from a county and included in a city or town separated from the county for municipal purposes, after a return has been made to the treasurer of the county of lands in arrear for taxes, but the lands have not been advertised for sale by the treasurer of the county, such treasurer shall return to the treasurer of the city or town a list of all the lands within such territory returned as in arrear for taxes and not advertised, and the treasurer and
mayor of the city or town have the power to take all the proceedings that treasurers and wardens can take under this Act for the sale and conveyance of lands in arrear for taxes; but, if the lands in such territory have been advertised before the separation, the sale of such lands shall be completed in the same manner as if the separation had not taken place, and conveyances of lands previously sold shall be made in like manner. R.S.O. 1950, c. 24, s. 204.

RESPONSIBILITY OF OFFICERS

213. Every treasurer, assessor, clerk or other officer who refuses or neglects to perform any duty required of him by this Act, for which no other penalty is imposed, is guilty of an offence and on summary conviction is liable to a fine of not more than $100. R.S.O. 1950, c. 24, ss. 205, 232.

214. If an assessor neglects or omits to perform his duties, the other assessor, or other assessors (if there be more than one for the same locality) or one of such assessors, shall, until a new appointment, perform the duties, and any council may, after an assessor neglects or omits to perform his duties, appoint some other person to discharge such duties, and the assessor so appointed has all the powers and is entitled to all the emoluments that appertain to the office. R.S.O. 1950, c. 24, s. 206.

215. Every clerk, treasurer, assessment commissioner, assessor or collector, and every assistant or other person in the employment of the municipality, acting under this Act, who makes an unjust or fraudulent assessment or collection, or copy of any assessor's or collector's roll, or wilfully and fraudulently inserts or permits to be inserted therein the name of any person that should not be entered, or fraudulently omits or allows to be omitted the name of any person that should be entered, or wilfully omits any duty required of him by this Act, is guilty of an offence and on summary conviction is liable to a fine of not more than $200, or to imprisonment for a term of not more than six months, or to both. R.S.O. 1950, c. 24, ss. 207, 232.

216.—(1) Every assessment commissioner or assessor or other person in the employ of a municipality who in the course of his duties acquires or has access to information furnished by any person pursuant to section 16 or 17, that relates in any way to determination of the value of any real property or the amount of assessment thereof or to the determination of the amount of any business assessment, and who wilfully discloses or permits to be disclosed any such information not
required to be entered on the assessment roll to any other person not likewise entitled in the course of his duties to acquire or have access to the information, is guilty of an offence and on summary conviction is liable to a fine of not more than $200, or to imprisonment for a term of not more than six months, or to both. R.S.O. 1950, c. 24, ss. 208 (1), 232.

(2) This section does not prevent disclosure of such information by any person when being examined as a witness in an assessment appeal or in an action or other proceeding in a court or in an arbitration. R.S.O. 1950, c. 24, s. 208 (2).

217. Every assessor of a township, village or ward who neglects or omits to make out and complete his assessment roll for the township, village or ward and to return it to the clerk of such township or village, or of the city or town in which such ward is situated, or to the proper officer or place of deposit of such roll within the prescribed period, is guilty of an offence and on summary conviction is liable to a fine of not more than $200. R.S.O. 1950, c. 24, ss. 209, 232.

218. If a collector refuses or neglects to pay the sums contained in his roll to the proper treasurer or other person legally authorized to receive the same, or duly to account for the same as uncollected, the treasurer shall, within twenty days after the time when the payment ought to have been made, issue a warrant under his hand and seal directed to the sheriff of the county or city, as the case may be, commanding him to levy of the goods, chattels, lands and tenements of the collector and his sureties such sum as remains unpaid and unaccounted for, with costs, and to pay to the treasurer the sum so unaccounted for, and to return the warrant within forty days after the date thereof. R.S.O. 1950, c. 24, s. 210.

219. The treasurer shall immediately deliver the warrant to the sheriff of the county or city, as the case may require. R.S.O. 1950, c. 24, s. 211.

220. The sheriff to whom the warrant is directed shall within forty days, cause the warrant to be executed and make return thereof to the treasurer, and shall pay to him the money levied by virtue thereof, deducting for his fees the same compensation as upon writs of execution issued out of courts of record. R.S.O. 1950, c. 24, s. 212.

221. If a sheriff refuses or neglects to levy any money when so commanded, or to pay over the money, or makes a false return to the warrant, or neglects or refuses to make
any return, or makes an insufficient return, the treasurer may, upon affidavit of the facts, apply in a summary manner to the Supreme Court or a judge thereof for an order nisi or summons calling on the sheriff to answer the matter of the affidavit. R.S.O. 1950, c. 24, s. 213.

222. The order nisi or summons is returnable at such time as the court or judge directs. R.S.O. 1950, c. 24, s. 214.

223. Upon the return of the order nisi or summons, the court or judge may proceed in a summary manner upon affidavit, and without formal pleading, to hear and determine the matter of the application. R.S.O. 1950, c. 24, s. 215.

224. If the court or judge is of opinion that the sheriff has been guilty of the dereliction alleged against him, the court or judge shall order the proper officer of the court to issue a writ of fieri facias, adapted to the case, directed to a coroner of the county in which the municipality is situate, or to a coroner of the city or town, as the case may be, for which the collector is in default. R.S.O. 1950, c. 24, s. 216.

225. The writ shall direct the coroner to levy of the goods and chattels of the sheriff the sum that the sheriff was ordered to levy by the warrant of the treasurer, together with the costs of the application and of the writ and of its execution, and the writ shall bear date on the day of its issue, and is returnable forthwith on its being executed, and the coroner, upon executing the writ, is entitled to the same fees as upon a writ grounded upon a judgment of the court. R.S.O. 1950, c. 24, s. 217.

226. Every sheriff who wilfully omits to perform any duty required of him by this Act is guilty of an offence and on summary conviction is liable to a fine of not more than $200. R.S.O. 1950, c. 24, ss. 218, 232.

227. All money assessed, levied and collected for the purpose of being paid to the Treasurer of Ontario, or to any other public officer, for the public uses of Ontario, or for any special purpose or use mentioned in the Act under which the money is raised, shall be assessed, levied and collected by, and accounted for and paid over to, the same persons, in the same manner and at the same time as taxes imposed on the same property for county, city or town purposes and shall be deemed and taken to be money collected for the county, city or town, so far as to charge every collector or treasurer with the same, and to render him and his sureties responsible therefor, and
for every default or neglect in regard to the same, in like manner as in the case of money assessed, levied and collected for the use of the county, city or town. R.S.O. 1950, c. 24, s. 219.

**228.** All money collected for county purposes or for any of the purposes mentioned in section 227 is payable by the collector to the township, town or village treasurer, and by him to the county treasurer, and the corporation of the township, town or village is responsible therefor to the corporation of the county. R.S.O. 1950, c. 24, s. 220.

**229.** Any bond or security given by the collector or treasurer to the corporation of the township, town or village, to account for and pay over all money collected or received by him, applies to money collected or received for county purposes or for any of the purposes mentioned in section 236. R.S.O. 1950, c. 24, s. 221.

**230.**—(1) The treasurer of every township, town or village shall, on or before the 20th day of December in each year, pay to the treasurer of the county all moneys that were assessed and by law required to be levied and collected in the municipality for county purposes or for any of the purposes mentioned in section 227, and, in case of non-payment of such moneys or any portion thereof on or before such date, the township, town or village so in default shall pay to the county interest thereon at the rate of 6 per cent per annum from such date until payment is made.

(2) The council of a county may by by-law provide for a rate of interest of less than 6 per cent per annum in case of non-payment of moneys assessed for county purposes and may also provide for payment of a discount at such rate per annum as the by-law may set forth for payment of moneys or any portion thereof assessed for county purposes if paid prior to the 20th day of December in the year in which the moneys are payable. R.S.O. 1950, c. 24, s. 222.

**231.** If default is made in such payment, the county treasurer may retain or stop a like amount out of any money that would otherwise be payable by him to the municipality, or may recover the same by an action against the municipality, or, where the same has been in arrear for three months, he may, by warrant under his hand and seal, reciting the facts, direct the sheriff of the county to levy and collect the amount due with interest and costs from the municipality in default. R.S.O. 1950, c. 24, s. 223.
232. The sheriff, upon receipt of the warrant, shall levy and collect the amount, with his own fees and costs, in the same manner as is provided by *The Execution Act* in the case of executions against municipal corporations. R.S.O. 1950, c. 24, s. 224.

233. The county, city or town treasurer is accountable and responsible to the Crown for all money collected for any of the purposes mentioned in section 227, and shall pay over such money to the Treasurer of Ontario. R.S.O. 1950, c. 24, s. 225.

234. Every county, city and town is responsible to Her Majesty, and to all other persons interested, that all money coming into the hands of the treasurer of the county, city or town in virtue of his office shall be duly paid over and accounted for by him according to law. R.S.O. 1950, c. 24, s. 226.

235. The treasurer and his sureties are responsible and accountable for such money to the county, city or town, and any bond or security given by them for the duly accounting for and paying over money belonging to the county, city or town applies to all money mentioned in section 227 and may be enforced against the treasurer or his sureties in case of default. R.S.O. 1950, c. 24, s. 227.

236. The bond of the treasurer and his sureties applies to school money and to all public money of Ontario and, in case of default, Her Majesty may enforce the responsibility of the county, city or town by stopping a like amount out of any public money that would otherwise be payable to the county, city or town or to the treasurer thereof, or by action against the corporation. R.S.O. 1950, c. 24, s. 228.

237. Any person aggrieved by the default of the treasurer may recover from the corporation of the county, city or town the amount due or payable to such person as money had and received to his use. R.S.O. 1950, c. 24, s. 229.

**MISCELLANEOUS**

238. Any affidavit or oath required by this Act to be made may be made before any assessor or any justice of the peace having jurisdiction in the municipality or any commissioner for taking affidavits or any notary public for the Province. R.S.O. 1950, c. 24, s. 230.

239. Where assessment rolls, assessment notices, collector’s rolls and tax notices are not prepared by mechanical methods, they shall be written in ink and any corrections, alterations or
amendments of such rolls or notices shall be written in ink and
initialled by the person making the change with the date of the
change clearly shown. 1951, c. 4, s. 12.

240. Every person who wilfully tears down, injures or
defaces any advertisement, notice or other document, that is
required by this Act to be posted up in a public place for the
information of persons interested, is guilty of an offence
and on summary conviction is liable to a fine of not more than

241. When not otherwise provided, all penalties recovered
under this Act shall be paid to the treasurer to the use of the
municipality. R.S.O. 1950, c. 24, s. 233.

242. In addition to the penalties and punishments provided
for by this Act for a contravention of the provisions thereof,
the person guilty of such contravention is liable to every
person who is thereby injured for the damages sustained by
such person by reason of such contravention. R.S.O. 1950,
c. 24, s. 234.

243. This Act does not affect the terms of any agreement
made with a municipal corporation, or any by-law heretofore
or hereafter passed by a municipal council under any other
Act for fixing the assessment of any property, or for com-
muting or otherwise relating to municipal taxation, but when-
ever in any Act of the Legislature or by any Proclamation of
the Lieutenant Governor in Council or by any valid by-law
of a municipality heretofore passed or by any valid agreement
heretofore entered into the assessment of the real and personal
property of any person in a municipality is fixed at a certain
amount for a period of years, unexpired at the time of the
coming into force of this Act, or the taxes payable annually
by any person in respect to the real and personal property
are fixed at a stated amount during any such period, or the
real and personal property of any person or any part thereof
is exempt from municipal taxation in whole or in part for any
such period, such fixed assessment or commutation of taxes
or exemption shall be deemed to include any business assess-
ment or other assessment and any taxes thereon in respect to
the property or business mentioned in such Act, Proclamation,
by-law or agreement to which such person or the property of
such person would otherwise be liable under this Act. R.S.O.
1950, c. 24, s. 235.

244.—(1) Where the treasurer ascertains that certain
taxes are uncollectable, he shall recommend to the court of
revision that such outstanding taxes be struck off the roll
and the council, upon the recommendation of the court, may direct the treasurer to strike such taxes off the roll. 1958, c. 4, s. 15.

(2) Notwithstanding subsection 1, the treasurer may strike from the roll taxes that by reason of a decision under section 131 or of a decision of a judge of any court are uncollectable. 1955, c. 4, s. 33, part; 1956, c. 3, s. 20.

245.—(1) Where the Government of Canada desires to relieve a tenant or user of any land owned by Her Majesty in right of Canada, or in which Her Majesty has an interest, from his personal liability to pay taxes assessed against him, or to provide payment for specific municipal services rendered to such a tenant or user or to Her Majesty, a municipality may agree to accept and may accept from the Government of Canada an amount of money in lieu of taxes on such tenant or user or payment for such specific municipal services that would otherwise be payable. 1957, c. 2, s. 19, part.

(2) The specific municipal services referred to in subsection 1 do not include the provision of any right to attend elementary or secondary schools. 1960, c. 3, s. 12.

(3) Where a municipality has agreed to accept and has accepted such payment, as provided for in subsection 1, the municipality shall not collect any taxes on or in respect of any person who uses land with respect to which such payment is made.

(4) Where moneys are received by a municipality under subsection 1 to relieve a tenant or user of any land owned by Her Majesty in right of Canada, or in which Her Majesty has an interest, from his personal liability to pay taxes assessed against him, the amount thereof which, if the taxes had been levied in the usual way, would have been paid to any body for which the council is required by law to levy rates or raise money shall be paid over to such body.

(5) The money received by a municipality under subsection 1 other than the money paid over to other bodies under subsection 4 shall be credited to the general fund of the municipality. 1957, c. 2, s. 19, part.

246. Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any thing in such municipal offices under this Act expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. 1956, c. 3, s. 21.
FORM 1
(Section 17)

THE
(Name of Municipality)

NOTICE TO OWNER for Return of Assessment Information

Tenants

Real Property to which this Notice relates

or Area No.

Name of Owner last assessed.

Name of Tenant last assessed.

Lot or part of Lot No. Concession No. Reputed Acreage Ac.

Street and Street No. on Side of Street
(Number) (Name of Street)

Subdivision Lot or part of Lot No. Block Registered Plan No.

(Assembler to fill in whichever description most readily identifies the property)

To... P.O. Address...

We understand you are the present tenant of the above described

property that during the current year we have already visited on two or more occasions

in the course of our duties, namely, on.

(The Assessor must enter date of each visit on above line)

to enable us to make an accurate assessment of both persons and property for entry

on the assessment roll now being made. On none of these occasions were we able to

obtain information we must enter on the roll or on the census register and we are

compelled, therefore, to seek the missing information from you so that the proper

assessment and record of persons and property may be made. Herewith we send you

the undermentioned forms of questionnaire that pursuant to The Assessment Act

you are required to complete and have filed with the undersigned within ten days after

the date of delivery or mailing of this notice. We trust you will give prompt attention

to this matter and thereby avoid subjecting yourself to the penalty for non-compliance

that the statute imposes.

Forms of Questionnaire herewith: ...

(The assessor to enter above the particular form or forms being sent by showing the reference
letter that identifies it, namely, A, B, C, D, E, F or G, as the case may be.)

Dated this day of 19...

(Assembler or Assessment Commissioner)

P. O. Address.

...
NOTICE, FORM 1—QUESTIONNAIRE A


Name of Assessed Owner Assessed Tenant

(Above to be filled in before delivery or mailing of the Notice)

PARTICULARS OF REAL PROPERTY TO BE FURNISHED BY OWNER

1. Interior of Building:
   (a) Number of rooms.
   (b) Type of heating system.
   (c) Plumbing installation—Kinds and number of fixtures.

2. Land Acreage (farm property only):
   (a) Cleared ac.  (b) Woodland ac.  (c) Slashland ac.
   (d) Swamp, Marsh or Waste ac.  (e) Total ac.

I hereby certify that I have knowledge of the particulars contained in the foregoing Questionnaire and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Dated 19.

(Signature of Owner or Tenant)

P. O. Address
NOTICE, FORM 1—QUESTIONNAIRE B


Name of Assessed Owner. Assessed Tenant.

(Above to be filled in before delivery or mailing of the Notice)

**PARTICULARS OF OWNERSHIP TO BE FURNISHED BY OWNER**

<table>
<thead>
<tr>
<th>Name in full of each Owner</th>
<th>Female Owner M. W., or S.</th>
<th>Year of Birth</th>
<th>Address</th>
<th>Occupation</th>
<th>British Subject (B. S.) or Alien (A.)</th>
<th>Religion</th>
<th>Public or Separate School Support (P.S., S.S.)</th>
<th>Where Spouse (if any) is not an Owner</th>
<th>Given or Christian Name</th>
<th>Year of Birth</th>
</tr>
</thead>
<tbody>
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2. **PARTICULARS OF OCCUPANCY BY OTHER THAN OWNER—**

To be Furnished by Owner

(a) If the property is occupied by any person other than an owner:

(i) state name of such occupant.  

(ii) state nature of his occupancy.

I hereby certify that I have knowledge of the particulars contained in the foregoing Questionnaire and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Dated. 19.

(Signature of Owner)

P. O. Address.
NOTICE, FORM 1—QUESTIONNAIRE C

Roll No. ............. (Roll of 19...) Ward............... Poll. Sub. No. .............

Name of Assessed Owner.......................... Assessed Tenant..........................

(Above to be filled in before delivery or mailing of the Notice)

PARTICULARS OF GROSS RENTALS TO BE FURNISHED BY OWNER

<table>
<thead>
<tr>
<th>1.</th>
<th>Gross Rentals</th>
<th>Preceding Year 19... Actual</th>
<th>Current Year 19... Estimated</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Total amount received and to be received for the whole year</td>
<td>$</td>
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<td>(b) Total not received or receivable for the year by reason of:</td>
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<tr>
<td>(i) vacancies</td>
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<td>(ii) occupancy by persons not obliged to pay rent or full rental</td>
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<td>(iii) other causes as below stated</td>
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<td>Total</td>
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</table>

2. Do rent control regulations apply with respect to the whole or any part of the property? If so, state particulars: ..............................................................

3. Deductions from Gross Rentals for services supplied by owner

<table>
<thead>
<tr>
<th>(State nature and amount of each item separately)</th>
<th>Preceding Year 19... Actual</th>
<th>Current Year 19... Estimated</th>
</tr>
</thead>
</table>
| (a) .................................................................. | $ | $
| (b) .................................................................. | $ | $
| (c) .................................................................. | $ | $
| Total .................................................................. | | |

I hereby certify that I have knowledge of the particulars contained in the foregoing Questionnaire and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Dated......................... 19... ...........................................

(Signature of Owner)

P. O. Address..........................
NOTICE, FORM 1—QUESTIONNAIRE D


Name of Assessed Owner. Assessed Tenant. (Above to be filled in before delivery or mailing of the Notice)

PARTICULARS OF TENANCY TO BE FURNISHED BY TENANT

<table>
<thead>
<tr>
<th>1.</th>
<th>Name in full of each Tenant</th>
<th>Female Tenant M., W., or S.</th>
<th>Year of Birth</th>
<th>Address</th>
<th>Occupation</th>
<th>British Subject (B. S.) or Alien (A.)</th>
<th>Religion</th>
<th>Public or Separate School Support (P. S.) (S. S.)</th>
<th>Where Spouse is not a Tenant</th>
<th>Given or Christian Name</th>
<th>Year of Birth</th>
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</table>

2. Give name and P.O. Address hereunder of the owner or, if the owner’s name is not known, give the name and P.O. Address of his agent or other person to whom the tenant pays rent.

I hereby certify that I have knowledge of the particulars contained in the foregoing Questionnaire and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Dated 19...

(Signature of Tenant)

P. O. Address
NOTICE, FORM 1—QUESTIONNAIRE E

Roll No. .............. (Roll of 19...) Ward. .............. Poll. Sub. No. ..............

Name of Assessed Owner. .............. Assessed Tenant. ..............

(Above to be filled in before delivery or mailing of the Notice)

PARTICULARS OF GROSS RENTALS PAYABLE TO BE FURNISHED BY TENANT

1. Gross Rentals

<table>
<thead>
<tr>
<th>Preceding Year 19... Actual</th>
<th>Current Year 19... Estimated</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Total rent paid and yet to be paid for the whole year.</td>
<td>$</td>
</tr>
<tr>
<td>(b) Total amount paid and yet to be paid (in addition to rent) with respect to the property for:</td>
<td></td>
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<tr>
<td>(i) services furnished by the owner.</td>
<td></td>
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<td>(ii) garage or car storage or parking space.</td>
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<td>(iii) other purposes as itemized below—</td>
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<td>Total.</td>
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</table>

2. Do rent control regulations apply with respect to the whole or any part of the property? If so, state particulars.

3. Deduction from gross rentals payable that the owner is obliged to allow to the tenant. State nature and amount of each item separately.

<table>
<thead>
<tr>
<th>Preceding Year 19... Actual</th>
<th>Current Year 19... Estimated</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i)</td>
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<td>(ii)</td>
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<td>Total.</td>
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</table>

I hereby certify that I have knowledge of the particulars contained in the foregoing Questionnaire and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Dated ...................... 19...

(Signature of Tenant)

P. O. Address. ......................
NOTICE, FORM 1—QUESTIONNAIRE F


Name of Assessed Owner.  Assessed Tenant.  
(Above to be filled in before delivery or mailing of the Notice)

PARTICULARS OF CENSUS FOR CURRENT YEAR TO BE FURNISHED BY OWNER

<table>
<thead>
<tr>
<th>Name in full of each person residing on the property, including occupant’s family, relatives, boarders, roomers, employees, etc.</th>
<th>Occupation</th>
<th>Year of Birth</th>
<th>British Subject (B. S.) or Alien (A.)</th>
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</table>

2. Number of dogs kept on the property:
   (a) Male or spayed female.       (b) Female not spayed.
   Total.

I hereby certify that I have knowledge of the particulars contained in the foregoing Questionnaire and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Dated. 19...

(Signature of Owner or Tenant)

P. O. Address.
NOTICE, FORM 1—QUESTIONNAIRE G


Name of Assessed Owner. ................... Assessed Tenant. ...................

(Above to be filled in before delivery or mailing of the Notice)

PARTICULARS OF BUSINESS ASSESSMENT TO BE FURNISHED BY OCCUPANT

1. State name of occupant or occupants carrying on business on the premises.

2. State kind or nature of businesses carried on by occupant or occupants.

3. What amount of floor area does each kind or nature of business occupy?

I hereby certify that I have knowledge of the particulars contained in the foregoing Questionnaire and that the same are in every respect fully and truly stated to the best of my knowledge and belief.

Dated. ....................... 19 . . . .............

(Signature of Occupant)

P.O. Address. ...........................

R.S.O. 1950, c. 24, Form 1.
FORM 2

*ASSIGNMENT (Section 48)*

**THE OF .................................................................**

(Name of Municipality)

**NOTICE OF ASSESSMENT MADE IN 19......**

**FOR TAXATION IN 19......**

Roll No........... Ward............ Poll. Sub. No........

School Section or Area No.............

Take notice that you are assessed for taxation as herein specified. If you deem yourself improperly assessed in any respect you or your agent may within.................. days after the.................. day of.................. 19......

(notice date on which Roll is to be returned)

notify the Assessment Commissioner or, if none, the clerk of the municipality in writing of your complaint and it will be tried by the Court of Revision.

*Note:* See section 88 of The Assessment Act as to the times limited for bringing an action in any court with respect to assessments.

Assessor (or Assessment Commissioner)

P. O. Address

**DESCRIPTION OF PROPERTY ASSESSED**

<table>
<thead>
<tr>
<th>Lot Number or Street Number</th>
<th>Number of Concession or Name of Street</th>
<th>Side of Road or Street or other Location</th>
<th>Acreage or Street Frontage</th>
<th>REGISTERED PLAN</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td>Lot or part of Lot</td>
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</tr>
</tbody>
</table>

**PARTICULARS OF AMOUNT OF ASSESSMENT**

<table>
<thead>
<tr>
<th>REAL PROPERTY ASSESSMENT</th>
<th>REAL PROPERTY ASSESSMENT which is LIABLE for</th>
<th>BUSINESS ASSESSMENT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>A</td>
<td>B</td>
</tr>
<tr>
<td>Buildings</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Total</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**Note:**

- Assessors and Assessment Commissioners should be named and their P.O. addresses included.
- Description of property should be detailed with accurate information.
- Assessments for land, buildings, and total should be clearly indicated.
- Liability for rates, local improvements, and exemptions should be specified.
- Business assessments should be clearly delineated with percentages and amounts.
# Particulars of Persons Assessed

<table>
<thead>
<tr>
<th>Names of Owners and Tenants</th>
<th>Owner (O.)</th>
<th>Tenant (T.)</th>
<th>Legislative Franchise (L.F.)</th>
<th>British Subject (B.S.) or Alien (A.)</th>
<th>Public School (P.S.) Separate School (S.S.)</th>
<th>Occupation</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>

Where property is occupied by a tenant, taxation for school purposes is determined accordingly as the tenant is assessed for school support.

Detach at perforation, if you are appealing your assessment. Retain the top portion and use lower portion for notice of appeal.

## Notice of Appeal from Assessment

**Roll No.** (19)

**The** ........................................ (Name of Municipality)

To the Assessment Commissioner or, if none, the clerk of the municipality:

Take notice that I hereby appeal from the assessment made under the above-mentioned Roll Number for the following reasons:

..........................................................

..........................................................

..........................................................

..........................................................

Dated. ........................................ 19.

(Signature of Appellant or his Agent)

P.O. Address .....................................

R.S.O. 1950, c. 24, Form 3; 1956, c. 3, s. 22; 1959, c. 6. s. 12.
AFFIDAVIT OR AFFIRMATION OF ASSESSOR IN VERIFICATION OF ASSESSMENT ROLL

I, (name and residence), make oath and say (or solemnly declare and affirm) as follows:

1. I have, according to the best of my information and belief, set down or caused to be set down in the assessment roll attached hereto all the real property liable to taxation situate in the municipality (or ward) of (as the case may be); and I have justly and truly assessed or caused to be assessed in accordance with The Assessment Act each of the parcels of real property so set down and, according to the best of my information and belief, I have entered or caused to be entered the names of all owners or tenants assessable in respect of each such parcel.

2. I have estimated and set down or caused to be estimated and set down in the assessment roll, according to the best of my information and belief, the amounts assessable against every person named in the roll for business or otherwise under such Act.

3. According to the best of my knowledge and belief, I have entered or caused to be entered therein the name of every person entitled to be so entered under The Assessment Act or any other Act; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I knew or had good reason to believe to be entitled to be entered therein under any of such Acts.

4. I have entered or caused to be entered on the roll the date of delivery or transmission of the notice required by section 48 of The Assessment Act, and every such date is truly and correctly stated in the roll.

5. I have not entered or caused to be entered the name of any person at too low a rate in order to deprive such person of a vote, or at too high a rate in order to give such person a vote; and the amount for which each such person is assessed in the roll truly and correctly appears in the notice delivered or transmitted to him as aforesaid.

6. I have not entered or caused to be entered any name in the roll or improperly placed or caused to be placed any letter or letters in column 5 opposite any name with intent to give to any person not entitled to vote a right of voting; and I have not intentionally omitted or caused to be omitted from the roll the name of any person whom I believe to be entitled to be placed therein; and I have not, in order to deprive any person of the right of voting, omitted or caused to be omitted from column 5 opposite the name of such person any letter or letters that I ought to have placed there.

7. I have, according to the best of my information and belief, complied with or caused to be complied with all the provisions of The Assessment Act with regard to the preparation of the assessment roll.

Sworn (or solemnly declared and affirmed) before me at the .................................................. of .................................................. in the County of .................................................., this .................................................. day of .................................................., A.D. 19....

FORM OF OATH TO BE ATTACHED TO ASSESSMENT ROLL

Where assistant of an Assessment Commissioner enters date of delivery or transmission of notices under section 48

I, (name of assistant and residence), make oath and say (or solemnly declare and affirm) as follows:

I have entered in the assessment roll attached hereto the date of delivery or transmission of the notice required by section 48 of The Assessment Act, and every such date has been truly stated in the roll.

1958, c. 4, s. 16.
FORM 4

(Form 5, Subsection 4)

FORM OF AFFIDAVIT AS TO TEMPORARY ABSENCE

I, ................................................, make oath and say as follows:

A.B. is a British subject by birth (or naturalization) and is not a citizen or subject of any foreign country and has resided in Canada for the nine months next preceding the .................. day of ................. in the present year (the day to be filled in here is the date on which by statute or by-law the Assessor is to begin making his roll).

He (or she) was at the said date in good faith a resident of and domiciled in (giving name of municipality for which the Assessor is making his roll), and has resided therein continuously from the said date, and he now resides therein at (here give the residence by the number thereof, if any, and the street or locality whereon or wherein the same is situated, if in a town or village. If the residence is in a township, give the concession wherein, and the lot or part of lot whereon it is situated).

And he (or she) has not been absent from Ontario during the said nine months except occasionally or temporarily as a member of a permanent militia corps enlisted for continuous service or on service as a member of the active militia, or as a student in attendance at an institution of learning in Canada, that is to say (here name institution), as the case may be.

He (or she) is of the full age of 21 years, and is not disqualified under The Election Act or otherwise by law prohibited from voting at elections for the Legislative Assembly of Ontario.

Sworn before me at ......................... in the County of ..................... this ...................... day of ........................., 19...........

................................................

(Signature of Voter)

................................................

(Signature of J.P., or Commissioner, etc.)

(The oath may be taken before any Assessor or any Justice of the Peace, Commissioner for taking Affidavits, or Notary Public.)

R.S.O. 1950, c. 24, Form 5.
FORM 5

(Section 128, Subsection 3)

FORM OF OATH TO BE ATTACHED TO COLLECTOR’S ROLL

I (name and residence), make oath and say (or solemnly declare and affirm) as follows:

I have appended my initials in the collector's roll attached hereto to every date entered by me in the roll as the date of demand of payment, or notice of taxes, pursuant to section 115 (or section 120) and of every transmission of statement and demand of taxes pursuant to section 117 of The Assessment Act, and every such date has been truly stated in the roll.

R.S.O. 1950, c. 24, Form 6.

FORM 6

(Section 146, Subsection 2)

CERTIFICATE OF TREASURER

Treasurer's Office of the County (or City or Town or Township) of

Statement showing arrears of taxes upon the following lands in the Township, or City, or Town of

<table>
<thead>
<tr>
<th>Lot</th>
<th>Concession or Street</th>
<th>Quantity of Land</th>
<th>Amount</th>
<th>Year</th>
</tr>
</thead>
</table>

I hereby certify that the above statement shows all arrears of taxes returned to this office against the above lands, and that no part of the lands has been sold for taxes and no certificate of tax arrears has been registered against the lands within the last eighteen months, and that the return under section 134 of The Assessment Act has been made for the year 19...

Treasurer.

R.S.O. 1950, c. 24, Form 7; 1957, c. 2, s. 20.
FORM 7

(SECTION 185)

TAX DEED

To all to whom these presents shall come:

We, ..........................................., of the ..........................................., Esquire, Warden (or Mayor, or Reeve), and ..........................................., of the ..........................................., Esquire, Treasurer of the County (or City or Town or Township) of ..........................................., Send Greeting:

WHEREAS by virtue of a warrant under the hand of the Warden (or Mayor or Reeve) and seal of the said County (or City or Town or Township), bearing date the ..........................................., in the year of our Lord one thousand nine hundred and ..........................................., commanding the Treasurer of the County (or City or Town or Township) to levy upon the land hereinafter mentioned for the arrears of taxes due thereon, with his costs, the Treasurer of the County (or City or Town or Township) did, on the ..........................................., day of ..........................................., of the ..........................................., in the County of ..........................................., sell by public auction to ..........................................., of the ..........................................., in the County of ..........................................., that certain parcel or tract of land and premises hereinafter mentioned, at and for the price or sum of ..........................................., of lawful money of Canada, on account of the arrears of taxes alleged to be due thereon up to the ..........................................., day of ..........................................., in the year of our Lord one thousand nine hundred and ..........................................., together with the costs:

Now know ye, that we, ..........................................., and ..........................................., as Warden (or Mayor or Reeve) and Treasurer of the said County (or City or Town or Township) in pursuance of such sale, and of The Assessment Act, and for the consideration aforesaid, do hereby grant, bargain and sell unto ..........................................., being composed of (describe the land so that it may be readily identified).

In witness whereof, we the Warden (or Mayor or Reeve) and Treasurer of the County (or City or Town or Township) have hereunto set our hands and affixed the seal of the County (or City or Town or Township), this ..........................................., day of ..........................................., in the year of our Lord one thousand nine hundred and ..........................................., and the Clerk of the County (or City or Town or Township) Council has countersigned.

A. B., Warden (or Mayor or Reeve), (Corporate Seal)

C. D., Treasurer.

Countersigned,

E. F., Clerk.

R.S.O. 1950, c. 24, Form 8.
Dear Sir or Madam:

Please take notice that the statement of plant of the (Name of Company) in the Township of for the year ending December 31st, 19..., is:

<table>
<thead>
<tr>
<th>Assessable Plant</th>
<th>Non-Assessable Plant</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL MILES of poles and one wire or circuit, including half on boundaries of adjoining townships</td>
<td>TOTAL MILES of additional wires or additional circuits on same poles, including half on boundaries of adjoining townships</td>
</tr>
</tbody>
</table>

Signed on Behalf of the Company by (Signing Officer) 1955, c. 4, s. 35.