

1980

c 69 The Assessment Amendment Act, 1980

Ontario

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CHAPTER 69

An Act to amend The Assessment Act

Assented to December 12th, 1980

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

1. Clause *o* of section 1 of *The Assessment Act*, being chapter 32 of the Revised Statutes of Ontario, 1970, is repealed and the following substituted therefor: s. 1 (*o*),
re-enacted

(*o*) "municipality" means a city, town, village or township, and includes a locality for the purpose of making any assessment required for the levying in a locality of a tax for school purposes.

- 2.—(1) Subsection 16 of section 33 of the said Act, as enacted by the Statutes of Ontario, 1973, chapter 148, section 1, is amended by striking out "but the rates as so prescribed do not apply to taxation in any year prior to 1974" in the nineteenth, twentieth and twenty-first lines and inserting in lieu thereof "until such rates and percentages of rates are altered in accordance with subsection 17". s. 33 (16),
amended

- (2) The said section 33, as amended by the Statutes of Ontario, 1973, chapter 26, section 7, 1973, chapter 148, section 1, 1974, chapter 41, section 10 and 1979, chapter 88, section 1, is further amended by adding thereto the following subsection: s. 33,
amended

(17) Any rates and percentages of rates prescribed under subsection 16 shall be reviewed by the Minister in the year 1980 and in every third year thereafter, and in any such year the Lieutenant Governor in Council may by regulation prescribe different rates and percentages of rates to be applicable for the purposes of this Act. Review of
rates under
subs. 16

3. Subsection 1 of section 71 of the said Act is amended by striking out "revised" in the third line and inserting in lieu thereof "returned". s. 71 (1),
amended
4. Subsection 1 of section 86 of the said Act, as re-enacted by the Statutes of Ontario, 1976, chapter 65, section 1 and amended by s. 86 (1),
amended

1977, chapter 56, section 1, 1978, chapter 73, section 1 and 1979, chapter 88, section 2, is further amended,

- (a) by striking out "and" at the end of clause *e* as inserted by the 1979 amendment;
- (b) by adding "and" at the end of clause *f*; and
- (c) by striking out all that part of the subsection immediately following clause *f* and inserting in lieu thereof,
 - (g) subject to subsection 2, the assessment roll of a municipality to be returned in the year 1980 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1979 for taxation in the year 1980 as amended, added to or otherwise altered up to the date when the assessment roll for taxation in the year 1981 is returned,

provided that, where the assessor is of the opinion that an assessment to be shown on the assessment roll to be returned for the years 1974 to and including 1980 is inequitable with respect to the assessment of similar real property in the vicinity, the assessor may alter the value of the assessment to the extent necessary to make the assessment equitable with the assessment of such similar real property.

95
re-enacted

5. Section 95 of the said Act, as re-enacted by the Statutes of Ontario, 1979, chapter 88, section 3, is repealed and the following substituted therefor:

Application

95. Section 90 ceases to be in force on the 22nd day of December, 1981, but shall continue in force for the purpose of any pending complaint, appeal, proceeding or action that will affect taxes for the years 1971 to and including 1981.

96 (1)
re-enacted

6. Subsection 1 of section 96 of the said Act, as re-enacted by the Statutes of Ontario, 1979, chapter 88, section 4, is repealed and the following substituted therefor:

Application

(1) Subject to section 97, subsection 6 of section 33 continues to be not in force and remains inoperative until the 1st day of January, 1981.

97 (2)
amended

7. Subsection 2 of section 97 of the said Act, as enacted by the Statutes of Ontario, 1972, chapter 161, section 2 and amended by 1975 (2nd Session), chapter 2, section 3, 1977, chapter 56, section 4, 1978, chapter 73, section 4 and 1979, chapter 88, section 5, is further

amended by striking out "earlier than the 1st day of January, 1981" in the second and third lines and in the amendment of 1979.

- 8.—(1) This Act, except sections 2 and 3, comes into force on the 1st day of December, 1980. Commencement
- (2) Section 2 shall be deemed to have come into force on the 1st day of January, 1980. Idem
- (3) Section 3 shall be deemed to have come into force on the 1st day of January, 1979. Idem
9. The short title of this Act is *The Assessment Amendment Act, 1980*. Short title

