1960

c 313 Provincial Land Tax Act

Ontario

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CHAPTER 313

The Provincial Land Tax Act

1.-(1) In this Act,

(a) "Collector" means the Land Tax Collector appointed under this Act;

(b) "land" includes the interest in land of a tenant or occupant, and the interest of the holder of any licence, concession or contract under which there has been acquired from the Crown any right to be exercised in respect of, or over, or upon land and all buildings, improvements, substructures, superstructures and fixtures of an owner in or on land; but does not include,

(i) the interest of a timber licensee, lessee, grantee or concessionaire in a licence, lease, or agreement issued under The Crown Timber Act, R.S.O. 1960, c. 83,

(ii) subject to subsection 2, land that is liable for the acreage tax under The Mining Tax Act, R.S.O. 1960, c. 242,

(iii) ores, mines, minerals or mining rights acquired in any land, and all buildings, improvements, substructures, superstructures, machinery and fixtures erected, made or installed in or on any land for mining purposes,

(iv) any fixed machinery that under The Assessment Act is exempt from taxation in an organized municipality,

(v) a power house or a dam or other work for the storage of water or for the conveyance of water to the power house or any works, machinery, plant or appliances erected, constructed or used for the development of water power,
any schoolhouse, building used for educational or charitable purposes, railway right of way, railway siding and railway station grounds;

(c) “Minister” means the Minister of Lands and Forests;

(d) “owner” includes a tenant or occupant and any person owning or enjoying an interest in land and the holder of any licence, concession or contract under which there has been acquired from the Crown any right to be exercised in respect of, or over, or upon land;

(e) “prescribed” means prescribed by the regulations made under this Act. R.S.O. 1950, c. 298, s. 1; 1953, c. 84, s. 1 (1).

(2) Subclause ii of clause b of subsection 1 does not apply where the land or any part of it,

(a) is used for a purpose other than mining or, if used for mining purposes, is also used for any other purpose; or

(b) is land upon which there is timber, other than Crown timber, and the average value of such timber is more than $2 an acre. 1953, c. 84, s. 1 (2).

2. Taxes are not payable under this Act in respect of land situate in an organized municipality nor in respect of any place of worship or land used in connection therewith, or any churchyard, cemetery or burying ground. R.S.O. 1950, c. 298, s. 2.

3.—(1) There is payable by the owner in respect of any land to which this Act applies an annual tax not exceeding 2 per cent upon the value of the land or the taxable interest therein or upon such proportion of the value of the land or interest as the Lieutenant Governor in Council determines to be imposed and collected as hereinafter provided, but, subject to subsection 2 of section 1, such tax is not payable in respect of any of the lands, rights or property mentioned in subclauses i to vi of clause b of section 1, nor in respect of lands the owners of which are declared by the Lieutenant Governor in Council to be exempt from the tax. R.S.O. 1950, c. 298, s. 3; 1953, c. 84, s. 2 (1).

(2) Notwithstanding subsection 1, where land to which this Act applies is in a provincial park, the Lieutenant Governor in Council may fix the rate of the annual tax at a rate not exceeding 4 per cent upon the value of the land or the taxable interest therein or upon such proportion of the value
of the land or interest as he determines, and he may fix a different rate for lands in different provincial parks. 1956, c. 68, s. 1.

(3) The Lieutenant Governor in Council shall fix the rate of the tax and the rate so fixed remains in force from year to year until changed by the Lieutenant Governor in Council.

(4) The minimum tax imposed under this Act in respect of land that contains 200 acres or less is $6, and where the land contains more than 200 acres, the minimum tax is $6 plus 3 cents an acre for every acre over 200. 1953, c. 84, s. 2 (2).

4. The Lieutenant Governor in Council may cancel, reduce or refund any part of the tax in respect of any part of a year in which taxes are not payable under section 2. 1955, c. 64, s. 1.

5.—(1) The Lieutenant Governor in Council may make regulations describing and determining the persons who and the land that are exempt from tax under subsection 1 of section 3.

(2) The Lieutenant Governor in Council may cancel any arrears of tax, interest and penalties in respect of land exempted from taxation under this Act or any predecessor of this Act or any regulations made hereunder or thereunder, and may remit to any person any money paid by such person as tax, interest or penalties under such Acts in respect of lands exempted from taxation under such Acts or regulations. R.S.O. 1950, c. 298, s. 4.

6.—(1) In this section,

(a) "pipe line" means every pipe forming part of any system for the purpose of the transportation or transmission or distribution by pipe line of crude oil or liquid or gaseous hydrocarbons or any product or by-product thereof or natural or manufactured gas or any mixture or combination of the foregoing and includes,

(i) all valves, regulators, couplings, cathodic protection apparatus, protective coatings, casings, 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;

(b) "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) For the purpose of the tax under section 3, a pipe line or any part thereof not situate in an organized municipality shall be deemed to be land to which this Act applies and, notwithstanding any other provision of this Act relating to the value to be put upon any land for the purposes of this Act, the Lieutenant Governor in Council shall fix the valuation per foot of length at not more than the valuations set out in the following table and the valuation so fixed remains in force from year to year until changed by the Lieutenant Governor in Council:

<table>
<thead>
<tr>
<th>Size of Pipe</th>
<th>Nominal inside diameter</th>
<th>Valuation per Foot of Length</th>
</tr>
</thead>
<tbody>
<tr>
<td>3/4&quot;</td>
<td>&quot;</td>
<td>$.07</td>
</tr>
<tr>
<td>1&quot;</td>
<td>&quot;</td>
<td>$.09</td>
</tr>
<tr>
<td>1 1/2&quot;</td>
<td>&quot;</td>
<td>$.11</td>
</tr>
<tr>
<td>1 3/4&quot;</td>
<td>&quot;</td>
<td>$.13</td>
</tr>
<tr>
<td>2&quot; and 2 1/2&quot;</td>
<td>&quot;</td>
<td>$.17</td>
</tr>
<tr>
<td>3&quot;</td>
<td>&quot;</td>
<td>$.46</td>
</tr>
<tr>
<td>4&quot; and 4 1/2&quot;</td>
<td>&quot;</td>
<td>$.55</td>
</tr>
<tr>
<td>5&quot; and 5 1/8&quot;</td>
<td>&quot;</td>
<td>$.83</td>
</tr>
<tr>
<td>6&quot; and 6 1/8&quot;</td>
<td>&quot;</td>
<td>$.98</td>
</tr>
<tr>
<td>8&quot;</td>
<td>&quot;</td>
<td>1.24</td>
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<tr>
<td>10&quot;</td>
<td>&quot;</td>
<td>1.55</td>
</tr>
<tr>
<td>12&quot;</td>
<td>&quot;</td>
<td>2.31</td>
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<tr>
<td>14&quot;</td>
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<td>2.34</td>
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<tr>
<td>16&quot;</td>
<td>&quot;</td>
<td>2.35</td>
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<tr>
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<td>&quot;</td>
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<tr>
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<tr>
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<td>30&quot;</td>
<td>&quot;</td>
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<tr>
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<td>&quot;</td>
<td>4.24</td>
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<tr>
<td>34&quot;</td>
<td>&quot;</td>
<td>4.46</td>
</tr>
<tr>
<td>36&quot;</td>
<td>&quot;</td>
<td>4.72</td>
</tr>
</tbody>
</table>

Pipe lines installed before 1940

(3) A pipe line installed before the year 1940 shall have the valuation that is fixed under subsection 2 but shall be depreciated up to the year 1940 at the rate of 2 per cent per annum of such valuation, with a maximum depreciation of 50 per cent.
(4) A pipe line installed in 1940 or after that year shall have the valuation that is fixed under subsection 2 with no allowance for depreciation.

(5) A pipe line removed from one location and reinstalled in another location shall, where depreciation is applicable, continue to be depreciated in accordance with subsection 3 as though remaining in its original location.

(6) A pipe line that has been abandoned in any year ceases to be liable for the tax effective with the year next following the year in which the pipe line was abandoned.

(7) Where a pipe line is located on, in, under, along or across a highway or any lands exempt from taxation under this Act, the pipe line is nevertheless liable to the tax under this Act.

(8) Where a pipe line is placed on the boundary between a municipality and an area not being in a municipality 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 a municipality and an area not being within a municipality, although it may deviate so as in some places to be wholly or partly in the municipality or the area, such pipe line shall be deemed to be wholly in the municipality.

(9) Land that is liable to the tax under this Act shall not have a greater valuation by reason of there being a pipe line located on, in, under, along or across it nor shall it have a lesser valuation by reason of the abandonment of the pipe line.

1956, c. 68, s. 2.

7. The Lieutenant Governor in Council may appoint an officer to be known as the Land Tax Collector, and may appoint such other officers, clerks and servants as are deemed necessary for the administration of this Act. R.S.O. 1950, c. 298, s. 6.

8.—(1) The Collector and every other officer appointed under section 7 shall at all reasonable times and upon reasonable request be given free access to any land in order that its value may be determined for the purposes of this Act.

(2) Every adult person present on land when the Collector or other officer visits the land in order that its value may be determined for the purposes of this Act shall upon request give to the Collector or other officer all the information in his knowledge that will assist in a proper assessment of the land and that will enable him to obtain the information required with respect to any person whose name is required to be entered in the register.
(3) Every person who wilfully obstructs or interferes with the Collector or other officer in the performance of his duties under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than $200. 1952, c. 80, s. 1.

9.—(1) Every owner of land in respect of which taxes are payable under this Act shall, on or before the 1st day of September preceding the year in which the value of the lands for assessment purposes is to be fixed under this Act, transmit to the Collector a statement in the prescribed form setting out the land of which he is owner, the number of acres included therein, and the value thereof, including the value of any improvements, buildings, clearing, fencing, works and structures of every kind.

(2) Every person who, after the 3rd day of April, 1928, becomes the patentee or grantee from the Crown of land in respect of which taxes are payable under this Act and every person other than such patentee or grantee from the Crown to whom after that date any such land is assigned, transferred or conveyed shall, on or before the 1st day of September following the date on which he so becomes the owner, transmit to the Collector the statement provided for in subsection 1.

(3) Printed forms of return shall be supplied by the Collector upon request of the owner.

(4) Where any person assessed as an owner of land under this Act assigns, transfers or otherwise conveys his interest in such land, he shall give notice to the Collector of such assignment, transfer or conveyance and the name and post office address of the person to whom the same was made, and in default such owner may be held liable for all taxes then payable or thereafter imposed in respect of such land until such notice is given.

(5) Where the owner of any land claims that it has become exempt from taxation under this Act, he shall transmit the statement required by subsection 1 or subsection 2 to the Collector and shall state on such return that he claims that the land is exempt and give his reasons therefor, and in default of transmitting such statement the owner is liable for the taxes, subject however to any determination that the Minister may make if a return is subsequently filed. R.S.O. 1950, c. 298, s. 7.

10. Any person duly authorized by the Minister in writing may, for the purpose of ascertaining the names and addresses of owners of land liable to taxation under this Act, search and inspect registry books and indexes in registry offices and books and documents in the custody of masters of titles, and
no charge shall be made by and no fee is payable to a registrar or master of titles for any such search or inspection. R.S.O. 1950, c. 298, s. 8.

11.—(1) The Collector shall check and verify the returns received by him from owners and is not bound to accept any such return as determining the value of any land or improvements or works for the purpose of fixing the amount of taxes payable under this Act.

(2) The value to be put upon any land for the purposes of this Act shall be the price that it might reasonably be expected to bring if offered for sale in the open market by a solvent owner.

(3) Where any industry, including manufacturing of pulp, lumbering, saw mills, fisheries or other operations is carried on, the land and improvements shall be valued as the property of a going concern. R.S.O. 1950, c. 298, s. 9.

12. The Collector shall keep in his office a register in the prescribed form in which shall be entered the name of every owner making a return under this Act with such other particulars as may be prescribed. R.S.O. 1950, c. 298, s. 10.

13.—(1) Subject to section 3, where the return of an owner has been accepted by the Collector, the value of his land or of his interest therein as shown in such return shall be the assessed value thereof until a subsequent return is made by the owner as required by section 9.

(2) If the value of land shown in the return of an owner is not accepted, notice of dispute shall be sent by the Collector by registered mail to the owner at his last known address within ninety days of the receipt of the return, and the Collector shall state in the notice the value at which he assesses the land for the purpose of taxation under this Act, and unless a complaint is filed by the owner as provided in this section such assessed value shall be the assessed value of the land until the next ensuing triennial assessment.

(3) Where a return is filed under subsection 2 of section 9 and the value of the land shown therein is disputed by the Collector, the Collector shall value the land in accordance with section 11 and such value shall be the assessed value thereof until the next ensuing return is made by the owner for the purposes of a triennial assessment.

(4) Where there has been a rapid depreciation in the value of land and the improvements thereon by reason of damage or destruction or where an incorrect return has been made, the
Collector may alter the assessment of an owner at any time to the reasonable value of his land and improvements.

(5) Where an owner whose land is subject to taxation under this Act makes improvements thereon, he shall during the same calendar year notify the Collector of the value thereof, and his assessment shall be altered to include the value of such improvements which shall be subject to taxation in the next ensuing year.

(6) Every owner who has filed a return as required by section 9 who desires to complain as to his assessment shall, on or before the 1st day of May in the year fixed for a triennial assessment, send to the Collector by registered mail a notice of complaint in the prescribed form.

(7) Notwithstanding the sending of any notice provided for in this section, the Collector, at any time before the date for the hearing of any complaint has been fixed, may correct any errors in or otherwise alter any assessment, and he shall do so upon notice being given to him of any errors and upon so correcting or altering any assessment he shall send by registered mail to the person assessed particulars of the correction or alteration. R.S.O. 1950, c. 298, s. 11.

14. Where complaints are transmitted to the Collector within the time hereinbefore limited, the Collector shall, at least fifteen days before the date of the hearing of the complaint, notify each person who has made a complaint of the time and place at which the judge of the county or district court shall sit for the tax division for the purpose of hearing complaints with regard to the value of the land in respect of which the owner is taxable. R.S.O. 1950, c. 298, s. 12.

15.—(1) The judge shall attend at the time and place arranged by the Collector for the hearing of such complaints, and, if no complaints are received within the time hereinbefore limited therefor, the sittings may be cancelled.

(2) The assessment as determined by the judge is final and binding and is not open to question or dispute in any action or proceeding or otherwise, and shall be deemed to be the assessable value of the land for the purpose of this Act for the year for which the assessment is made and for each year thereafter until the next following triennial assessment comes into effect. R.S.O. 1950, c. 298, s. 13.

16.—(1) Where statements are required to be filed under subsection 2 of section 9, assessments may be made at any time. R.S.O. 1950, c. 298, s. 14 (1).
(2) Subject to subsection 1, assessments under this Act shall be made triennially and the triennial periods of assessment shall commence,

- (a) in the year 1959, in the territorial districts of Kenora, Rainy River, and Thunder Bay;
- (b) in the year 1960, in the territorial districts of Algoma, Cochrane, Sudbury, and Timiskaming; and
- (c) in the year 1961, in the parts of Ontario not mentioned in clauses a and b. 1958, c. 82, s. 1.

17. The judge upon the hearing of any complaints under this Act has the like powers as nearly as may be as in the case of a judge sitting for the hearing of appeals from the court of revision under The Assessment Act and the procedure for the hearing of complaints under this Act shall be, as nearly as may be, the same as the procedure under The Assessment Act, except that the judge, in the absence of the consent of the Collector or his agent, shall hear such complaints only as are included in the list of assessments provided by the Collector as required by section 18. R.S.O. 1950, c. 298, s. 15.

18. The Collector or his agent shall attend at every sittings of the judge and shall have with him at the sittings a list of assessments as to which notices of appeal have been given as above provided, containing the names of the owners of land liable to assessment and taxation in the tax division for which the sittings are held, and he shall correct, alter and amend the roll in accordance with the directions of the judge. R.S.O. 1950, c. 298, s. 16.

19.—(1) The tax imposed by this Act shall be for the calendar year and a tax bill shall be mailed by the Collector post paid to every owner of land subject to taxation at his last known address on or before the 15th day of January in the year for which the tax is payable, and such tax bill shall show the assessed value of the land, the rate of taxation, the amount of the tax payable and such other information as may be prescribed. R.S.O. 1950, c. 298, s. 17 (1); 1955, c. 64, s. 2.

(2) The tax imposed by this Act becomes due and is payable on the 1st day of February in the year for which it is imposed. R.S.O. 1950, c. 298, s. 17 (2).

20. Where any tax under this Act remains unpaid on the 1st day of March in the year for which it is payable, a penalty of five per cent shall be added thereto and in addition such tax and penalty shall bear interest at the rate of 6 per cent per annum from such 1st day of March until paid and for all
purposes the amount of such tax, penalty and interest shall be deemed to be tax due and payable under this Act. R.S.O. 1950, c. 298, s. 18.

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

(2) The owner or any person entered on the records of the Collector as the owner of any land is personally liable for all taxes and penalties imposed by this Act in respect of such land, and the Collector may bring an action in his name of office for the recovery thereof in any court in which a debt or money demanded of a similar amount may be collected. R.S.O. 1950, c. 298, s. 19.

22. In addition to the collection of arrears of taxes by action as hereinbefore provided, the Collector may distrain for the same and has the like powers in that regard as a collector of taxes for a municipal corporation. R.S.O. 1950, c. 298, s. 20.

23.—(1) Where taxes imposed under this Act remain unpaid for a period of two years or more, the Collector may cause to be filed on or before the 31st day of August in any year in the proper land titles office a caution or in the proper registry office a notice of intention to give notice of forfeiture, and thereupon he shall cause to be sent by registered mail a notice to the person appearing from search or inquiry at the proper land titles or registry office to be the owner of the land in respect of which the default has been made and to every person appearing from such search or inquiry to have an interest therein, stating that unless the total amount of tax, penalties, interest and costs due and payable under this Act are paid on or before the 31st day of August in the year next following, the land and every interest therein will be liable to be forfeited to and to be vested in the Crown on the 1st day of September in the last-mentioned year by a certificate of the Deputy Minister under his hand and seal of office, and to the amount so due and payable there shall in every case be added and paid as costs the sum of $10. 1952, c. 80, s. 2, part.

(2) The Collector shall cause to be prepared a list of the lands in respect of which notices under subsection 1 have been
mailed and shall cause the list to be published in one issue of
*The Ontario Gazette* not later than the 31st day of December
next following the mailing of the notices and giving notice that
unless the total amount of tax, penalties, interest and costs
shown therein is paid on or before the 31st day of August in
the year next following, the land and every interest therein
will be liable to be forfeited to and to be vested in the Crown
on the 1st day of September in the last-mentioned year by a
certificate of the Deputy Minister under his hand and seal of
office. 1952, c. 80, s. 2; 1955, c. 64, s. 3.

(3) Where the total amount of tax, penalties, interest and
costs remains unpaid after the 31st day of August in the year
next following the publication of the list in *The Ontario
Gazette* under subsection 2, the Deputy Minister by a certificate
under his hand and seal of office may, on and after the 1st day
of September next following, declare the lands and every
interest therein forfeited to and vested in the Crown, and
thereupon, subject to subsection 4, the land and every interest
therein vests in the Crown absolutely freed and discharged
from every estate, right, title, interest, claim or demand
therein or thereto, whether existing, arising or accruing before
or after such forfeiture is declared, and the land may be
granted, sold, leased or otherwise disposed of in the same
manner as public lands may be dealt with under the laws of
Ontario. 1952, c. 80, s. 2; 1959, c. 77, s. 1 (1).

(4) Where a dominant tenement is forfeited, any easement
appurtenant thereto passes to the Crown and, where a servient
tenement is forfeited, the forfeiture does not affect any ease-
ment to which the servient tenement is subject. 1959, c. 77,
s. 1 (2).

(5) The proper master of titles or registrar of deeds shall
upon receipt of the certificate duly register the same, and it
is absolute and conclusive evidence of the forfeiture to the
Crown of the land and every interest therein so certified to
be forfeited, and is not open to attack in any court by reason
of the omission of any act or thing leading up to the forfeiture.
1952, c. 80, s. 2, part.

24. A mortgagee, lienholder or other person being the
holder of a mortgage or charge upon any land in respect of
which the taxes imposed by this Act are or may be payable,
has and possesses the same rights and remedies with respect
to such taxes and the liability of the owner for the payment
thereof as such mortgagee, lienholder or holder of a charge
would have with regard to municipal taxes payable in respect
to land in an organized municipality. R.S.O. 1950, c. 298, s. 22.
Offence, not making returns

25. Every owner who refuses or neglects to make the return required by this Act within the prescribed period is guilty of an offence and on summary conviction is liable to a fine of not less than $5 and not more than $50 for every day in which he is in default in making such return. R.S.O. 1950, c. 298, s. 23.

Offence, false returns

26. Every owner who knowingly and wilfully makes a false return of any property liable for taxation under this Act is guilty of an offence and on summary conviction is liable to a fine of not more than $500 and in default may be imprisoned for a term of not more than six months. R.S.O. 1950, c. 298, s. 24.

Regulations

27. The Lieutenant Governor in Council may make regulations,

(a) prescribing the form of return to be made by owners of land under this Act;

(b) prescribing the duties of the officers appointed for the administration of this Act and the collection of the taxes hereby imposed and the security to be given by such officers for the due performance of their duties and the due collection of and accounting for taxes received under this Act;

(c) dividing the Province or any part thereof into tax divisions for the purposes of this Act;

(d) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act. R.S.O. 1950, c. 298, s. 25.

Delivery of tax bills

28.—(1) A tax bill shall be deemed to be delivered to an owner of land subject to assessment and taxation under this Act or to his agent or representative where it is mailed post paid to the last known address of such owner, agent or representative.

(2) Any notice of complaint or dispute as to valuation of land or any other notice required by or given under the provisions of this Act may be given by sending it by registered mail to the Collector, or to the last known address of the owner of the land or of any person interested in the land, as the case may be, and such notice shall be deemed to have been received when it was so mailed. R.S.O. 1950, c. 298, s. 26.