1960

c 343 Railway Fire Charge Act

Ontario
CHAPTER 343
The Railway Fire Charge Act

1. In this Act,

(a) "collector" means the Land Tax Collector appointed under *The Provincial Land Tax Act*;

(b) "Minister" means the Minister of Lands and Forests;

(c) "railway lands" includes all lands heretofore or hereafter set apart under any general or special Act of the Legislature as a land subsidy or otherwise in aid of any railway or of any works in connection therewith or of any works to be established, maintained or carried on by any railway;

(d) "tenant" includes a licensee and occupant and any person, other than the owner, having any right to cut timber on railway lands whether the right is derived from the owner or otherwise. R.S.O. 1950, c. 330, s. 1; 1956, c. 75, s. 1.

2. The charge imposed by this Act is not payable in respect of railway lands situate in a municipality or in respect of railway lands wherever situate that are used in connection with a place of worship, churchyard, cemetery or burying ground or where the railway lands of an owner or tenant comprise fewer than 200 acres and are subject to the tax under *The Provincial Land Tax Act*. 1956, c. 75, s. 2.

3.—(1) Subject to section 2, the owner or tenant of any railway lands shall pay to the Minister annually for the uses of Ontario and for the purpose of defraying the expenses of protecting the property, rights and interest of such owner or tenant against fire, for every square mile or fraction thereof of such railway lands a sum not exceeding $15 per annum as prescribed by the Lieutenant Governor in Council from time to time. R.S.O. 1950, c. 330, s. 2 (1); 1951, c. 77, s. 1; 1956, c. 75, s. 3 (1).

(2) Where the railway lands of an owner or tenant comprise fewer than 200 acres and such lands are not subject to tax under *The Provincial Land Tax Act*, the charge imposed by this Act is $6. 1956, c. 75, s. 3 (2).
(3) Subject to section 5, the tenant of any railway lands heretofore or hereafter acquired by the Crown shall pay the charge imposed by this Act. R.S.O. 1950, c. 330, s. 2 (2).

4.—(1) A tenant of railway lands is jointly and severally liable with the owner for the payment of the charge imposed by this Act and it becomes due and payable on or before the 1st day of February in each year. R.S.O. 1950, c. 330, s. 3 (1); 1956, c. 75, s. 4.

(2) If at any time any question arises between the owner and tenant of any railway lands as to the proportion in which the charge imposed by this Act is to be borne as between the owner and tenant, either the owner or the tenant may apply to the Minister to fix the proportion and the decision of the Minister is final and binding as between the owner and the tenant. R.S.O. 1950, c. 330, s. 3 (2).

5. Where the owner or tenant of any railway lands furnishes proof to the satisfaction of the Minister on or before the 1st day of January in any year in which the charge imposed by this Act is payable that such railway lands or any part thereof were during the preceding calendar year actually and in good faith in use for agricultural purposes, the owner or tenant is entitled to a reduction of the charge payable by him to the extent to which such railway lands were so used, and the decision of the Minister as to such right to exemption is final and is not open to appeal or to be questioned in any manner whatsoever. R.S.O. 1950, c. 330, s. 4.

6. The charge imposed by this Act is a debt due to the Crown and is recoverable at the suit of the Minister in an action brought by him in his name of office in a court of competent jurisdiction. R.S.O. 1950, c. 330, s. 5.

7. The collector shall prepare a roll of the lands in respect of which the charge imposed by this Act is payable and shall insert therein such particulars as he is able to ascertain and as are required by the regulations. R.S.O. 1950, c. 330, s. 6.

8.—(1) The collector shall compute the annual charges imposed by this Act and shall insert the amounts thereof in the roll.

(2) The collector shall send a bill by prepaid mail to every owner or tenant of railway lands on which a charge is imposed by this Act at his last known address on or before the 15th day of January in the year for which the charge is imposed, and such bill shall contain a description of the lands, the area
thereof, the amount of the charge payable and such other information as the collector deems appropriate. 1956, c. 75, s. 5.

9. Where the charge imposed by this Act remains unpaid on the 1st day of March in the year for which it is payable, a penalty of 5 per cent shall be added thereto and the charge 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 the charge, penalty and interest shall be deemed to be the charge due and payable under this Act. 1956, c. 75, s. 7.

10. Sections 23 and 24 of The Provincial Land Tax Act apply mutatis mutandis to this Act. 1956, c. 75, s. 8.

11. The Lieutenant Governor in Council may make regulations,

(a) prescribing forms and providing for their use;

(b) requiring the owners and tenants of railway lands to furnish such returns and other information to the Minister as he deems necessary;

(c) respecting any matter necessary or advisable to carry out effectively the intent and purpose of this Act. R.S.O. 1950, c. 330, s. 15, 1956, c. 75, s. 9.