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c 298 Provincial Land Tax Act

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CHAPTER 298

The Provincial Land Tax Act

1. In this Act,

Interpreta-
tion.

- (a) "Collector" means Land Tax Collector appointed under this Act; R.S.O. 1937, c. 30, s. 1, cl. (a).
- (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*,^{Rev. Stat., c. 82.} nor any right in timber cut or to be cut by the holder of, or party to such licence, lease or agreement, nor such improvements or equipment as lumber camps, tote roads, telephone lines, hoists, logging railways, dams or booms that may be used only temporarily in connection with logging or lumbering operations conducted under such licence, lease or agreement,
 - (ii) land being held and used for mining purposes acquired under or pursuant to any statute, regulation or law at any time in force authorizing the granting or leasing of Crown lands for such purposes,
 - (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 which under *The Assessment Act*^{Rev. Stat., c. 24.} would be 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,

(vi) any schoolhouse, building used for educational or charitable purposes, railway right-of-way, railway siding and railway station grounds; R.S.O. 1937, c. 30, s. 1, cl. (b); 1941, c. 55, s. 25.

(c) "Minister" means 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 regulations made under this Act. R.S.O. 1937, c. 30, s. 1, cls. (c-e).

When Act
not to
apply.

2. Taxes shall not be payable under this Act in respect to land situate in any organized municipality nor in respect to any place of worship or land used in connection therewith, or any churchyard, cemetery or burying ground. R.S.O. 1937, c. 30, s. 2.

Annual
tax.

3. There shall be payable by the owner in respect of any lands to which this Act applies an annual tax not exceeding two per cent upon the value of the land or the taxable interest therein or upon such proportion of the value of such land or interest as the Lieutenant-Governor in Council may determine to be imposed and collected as hereinafter provided, but such tax shall not be 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 such tax. R.S.O. 1937, c. 30, s. 3.

Regulations
as to
exemption
from tax.

4.—(1) The Lieutenant-Governor in Council may make regulations describing and determining the persons who and the land which shall be exempt from tax under section 3.

Cancellation
of arrears.

(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 regulations made hereunder or thereunder, and may remit to any person any money paid by such person as tax, interest or penalties under the said Acts in respect of lands exempted from

taxation under the said Acts or regulations made thereunder. 1943, c. 28, s. 30.

5.—(1) The Lieutenant-Governor in Council shall fix the rate to be imposed each year and notice of such rate shall be given in *The Ontario Gazette* on or before the 1st day of July in each year. Rate, how fixed and published.

(2) The Lieutenant-Governor in Council may upon the recommendation of the Minister reduce the amount of the tax collectable from the owner in respect of any land situated in any school section for fixing a lower rate in respect of any such school section, and may remit or adjust the amount of the tax in respect of any land and any penalties imposed by this Act. Reduction of rate in school sections.

(3) There shall be payable in respect of all land the owner of which is liable to taxation under this Act, a tax of not less than \$4 on each parcel or lot, or where a parcel or lot has been divided or subdivided, on each separate portion into which such land has been divided or subdivided, and where such land has not been divided or subdivided and the total area thereof exceeds 200 acres, the tax thereon shall not be less than \$4 on each 200 acres nor less than two cents an acre on any or all acreage in excess of 200 acres. R.S.O. 1937, c. 30, s. 5; 1950, c. 79, s. 15 (1). Amount of tax.

6. 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 may be deemed necessary for the administration of this Act. R.S.O. 1937, c. 30, s. 6. Land Tax Collector, appointment of.

7.—(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. Return by owner.

(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. Statement of owner hereafter acquiring land.

Forms.

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

Statement as to change in ownership.

(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. R.S.O. 1937, c. 30, s. 7.

Return as to lands exempt.

(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 shall be liable for the taxes, subject however to any determination which the Minister may make if a return is subsequently filed. 1940, c. 21, s. 2.

Right to search registry and land titles office free of charge.

8. 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 shall be payable to a registrar or master of titles for any such search or inspection. R.S.O. 1937, c. 30, s. 8.

Returns, verification by Collector.

9.—(1) The Collector shall check and verify the returns received by him from owners and shall not be 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.

Valuation of land.

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

Valuation of improvements.

(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. 1937, c. 30, s. 9.

Register to be kept by Collector.

10. 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. 1937, c. 30, s. 10.

11.—(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 7.

Assessed
value of
land.

(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 prepaid registered post to the owner at his last known address within 90 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.

Disputed
value of
land.

(3) Where a return is filed under subsection 2 of section 7 and the value of the land shown therein is disputed by the Collector, the Collector shall value the land in accordance with section 9 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.

Value of
land under
s. 7, subs. 2.

(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.

Altering
assessments.

(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.

Improve-
ments made
after assess-
ment.

(6) Every owner who has filed a return as required by section 7 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 prepaid registered post a notice of complaint in the prescribed form.

Complaints.

(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 prepaid registered post to the person assessed particulars of the correction or alteration. 1940, c. 21, s. 3.

Correction
of errors.

Notice of hearing of complaints.

12. Where complaints are transmitted to the Collector within the time hereinbefore limited, the Collector shall, at least 15 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. 1937, c. 30, s. 12.

Hearing.

13.—(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.

Finality of decision.

(2) The assessment as determined by the judge shall be final and binding and shall not be 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. 1937, c. 30, s. 13.

When assessment to be made.

14.—(1) Where statements are required to be filed under subsection 2 of section 7, assessments may be made at any time.

Triennial assessment.

(2) Subject to subsection 1, assessments under this Act shall be made triennially and the triennial periods of assessment shall commence in the year 1928. R.S.O. 1937, c. 30, s. 14.

Powers of judge.

15. The judge upon the hearing of any complaints under this Act shall have 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 16. R.S.O. 1937, c. 30, s. 15.

Rev. Stat., c. 24.

Attendance of Collector at hearing of complaints.

16. 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. 1937, c. 30, s. 16.

17.—(1) The annual tax imposed by this Act shall be for Tax bills. 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 1st day of December in the year preceding that 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.

(2) The annual tax imposed by this Act shall become due When tax is payable. and be payable on the 1st day of February in the year for which it is imposed. 1940, c. 21, s. 4.

18. 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 six 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. 1944, c. 47, s. 1. Penalty and interest on unpaid taxes.

19.—(1) Every tax and penalty imposed by this Act shall be 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 shall not be 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. Taxes and penalties to be lien on land.

(2) The owner or any person entered on the records of the Collector as the owner of any land shall be 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. 1940, c. 21, s. 6. Owner liable for taxes and penalties.

20. In addition to the collection of arrears of taxes by action as hereinbefore provided, the Collector may distrain for the same and shall have the like powers in that regard as a collector of taxes for a municipal corporation. R.S.O. 1937, c. 30, s. 20. Collection by distress.

21.—(1) Where taxes imposed under this Act on land or any interest therein remain unpaid for a period of two years, the Minister or the Deputy Minister of Lands and Forests by a Forfeiture for non-payment.

certificate in writing, may declare the lands or the interest therein of the owner or of any person claiming title or an interest therein through such owner forfeited to the Crown and upon publication of such certificate or of a notice of forfeiture in *The Ontario Gazette*, all right, title, interest, claim or demand of the owner or of any person claiming through him in or to the lands shall cease and determine and the lands or the interest of the owner or of any person claiming through him shall be vested in His Majesty for the use of the Province of Ontario free and clear of all mortgages, liens, encumbrances, charges, rates and taxes and after the expiration of one year from the date of such publication the said lands may be re-granted, sold, leased or otherwise disposed of in the same manner as public lands may be dealt with under the laws of Ontario.

Forfeiture to be annulled on payment of taxes within one year.

(2) Where an owner or his representative within one year from the date of such publication pays or tenders to the Minister or the Deputy Minister of Lands and Forests the amount of all taxes due with respect to any land so declared forfeited together with any penalties and interest and costs payable in respect thereof in accordance with this Act and the regulations, the Minister or Deputy Minister of Lands and Forests shall issue a certificate in writing signed by him and under the seal of the Department of Lands and Forests declaring such forfeiture cancelled, and upon the registration of such certificate in the proper registry or land titles office such forfeiture shall be annulled and the land shall be re-vested in such owner or his representative according to the tenor of such certificate.

Lands forfeited in error.

(3) Where lands have been forfeited in error the Minister or the Deputy Minister of Lands and Forests may at any time relieve from forfeiture by issuing a certificate.

Relief where period of redemption expired.

(4) Notwithstanding the expiration of the period of redemption allowed by subsection 2, the Minister or the Deputy Minister of Lands and Forests may relieve from forfeiture upon such terms as may be deemed advisable and issue a certificate to that effect if the Crown has made no disposition of the forfeited lands. 1940, c. 21, s. 7.

Right of mortgagee with respect to taxes.

22. 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, shall have and possess 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. 1937, c. 30, s. 22.

23. Every owner who refuses or neglects to make the return required by this Act within the prescribed period shall be guilty of an offence and on summary conviction shall be liable to a penalty 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. 1937, c. 30, s. 23; 1940, c. 21, s. 9.

Penalties;
not making
returns.

24. Every owner who knowingly and wilfully makes a false return of any property liable for taxation under this Act shall be guilty of an offence and on summary conviction shall be liable to a penalty of not more than \$500 and in default may be imprisoned for a term of not more than six months. R.S.O. 1937, c. 30, s. 24; 1940, c. 21, s. 9.

Making
false
returns.

25. The Lieutenant-Governor in Council may make regulations,

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 other matter necessary or advisable to carry out effectively the intent and purpose of this Act. R.S.O. 1937, c. 30, s. 25.

26.—(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.

Delivery of
tax bills.

(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 prepaid 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. 1940, c. 21, s. 8.

Delivery of
notices.

