

1974

## c 23 The Property Tax Stabilization Amendment Act, 1974.

Ontario

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### Bibliographic Citation

*The Property Tax Stabilization Amendment Act, 1974.*, SO 1974, c 23

### Repository Citation

Ontario (1974) "c 23 The Property Tax Stabilization Amendment Act, 1974.," *Ontario: Annual Statutes*: Vol. 1974, Article 25.

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## CHAPTER 23

**An Act to amend  
The Property Tax Stabilization Act, 1973**

*Assented to June 18th, 1974*

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

1. Section 2 of *The Property Tax Stabilization Act, 1973*, <sup>s. 2,</sup> being chapter 73, is repealed and the following substituted <sup>re-enacted</sup> therefor:

2. The purpose of this Act is to,

Purpose  
of Act

- (a) provide for a general support grant to each upper tier municipality and to each lower tier municipality in an amount ranging from 3 per cent to 9 per cent of the net levy of the municipality, with the percentage applicable to each municipality being determined, in the manner prescribed in the regulations, on a sliding scale ranging from 3 per cent where the municipality's gross revenue fund expenditures increase by 14 per cent or more over such expenditures in the previous year to 9 per cent where such increase is 8 per cent or less; and
- (b) provide an additional grant in the amount of 12 per cent of the net levy of each upper tier municipality and each lower tier municipality that is situate in the northern part of Ontario; and
- (c) provide for a resource equalization grant to each lower tier municipality whose equalized assessment per capita is below \$10,100 in an amount based, in the manner prescribed in the regulations, on the proportion that 60 per cent of such deficiency of equalized assessment per capita bears to \$10,100 as applied to the net levy of the lower tier municipality.

s. 3,  
re-enacted

2. Section 3 of the said Act is repealed and the following substituted therefor:

General  
support grant  
to lower and  
upper tier  
municipalities

3.—(1) The Minister shall, out of the moneys appropriated therefor by the Legislature, make a general support grant in 1974 and in each year thereafter to each lower tier municipality and to each upper tier municipality in the amount and in the manner prescribed in the regulations.

Special  
support grant  
to municipalities  
in  
northern  
Ontario

(2) The Minister shall, out of the moneys appropriated therefor by the Legislature, make a special support grant in 1974 and in each year thereafter to each lower tier municipality that is situate in the northern part of Ontario and to each upper tier municipality that is situate in the northern part of Ontario, in the amount and in the manner prescribed in the regulations.

Resource  
equalization  
grant to  
lower tier  
municipalities

(3) The Minister shall, out of the moneys appropriated therefor by the Legislature, make a resource equalization grant in 1974 and in each year thereafter to each lower tier municipality in the amount and in the manner prescribed in the regulations.

s. 4,  
re-enacted

3. Section 4 of the said Act is repealed and the following substituted therefor:

Equalized  
assessment  
of lower tier  
municipality  
deemed  
increased

4.—(1) For the purposes of any general or special Act, the equalized assessment of a lower tier municipality shall be deemed for apportionment purposes, other than for school purposes or for apportionment between merged areas, to be increased by an amount that would have produced the amount of the resource equalization grant entitlement in the preceding year by the taxation of real property at the rate determined by dividing the total taxes levied for all purposes other than school purposes on commercial and industrial assessment, in the preceding year by the total equalized commercial and industrial assessment for the preceding year, times 1,000.

Exclusion of  
taxes added to  
collector's  
roll under  
R.S.O. 1970,  
c. 32, s. 43

(2) In determining the taxes levied on commercial and industrial assessment under subsection 1, there shall be excluded taxes on such assessment under section 43 of *The Assessment Act*.

Statement

(3) In each year, the clerk of every lower tier municipality that received a resource equalization grant in the preceding year shall transmit, on or before the 1st day of April, to each body, other than a school board, for which the lower tier municipality is required to levy,

a statement of the amount of the resource equalization grant in respect of the preceding year and the amount to be added to the equalized assessment of the municipality under subsection 1.

(4) In 1974, the statement referred to in subsection 3 <sup>Idem</sup> shall be transmitted as soon as is practicable after the day on which this section comes into force.

4. Section 5 of the said Act is repealed. s. 5.  
repealed

5. Section 6 of the said Act is repealed and the following <sup>s. 6.</sup> substituted therefor: re-enacted

6.—(1) The lower tier municipality shall, in each year, allocate a portion of the resource equalization grant entitlement in that year to each of the bodies, other than a school board, for which the lower tier municipality is required to levy. Allocation of  
resource  
equalization  
grant

(2) For the purposes of subsection 1, the portion shall be the ratio of taxes levied on commercial and industrial assessment in the preceding year for each such body to the total taxes levied on commercial and industrial assessment in the preceding year for all purposes, other than school purposes. Determina-  
tion of  
portion  
allocated

(3) In determining the taxes levied on commercial and industrial assessment under subsection 2, there shall be excluded taxes levied on such assessment under section 43 <sup>Exclusion of  
taxes added to  
collector's  
roll under  
R.S.O. 1970,  
c. 32 s. 43</sup> of *The Assessment Act*.

6. Sections 9 and 10 of the said Act are repealed and the following <sup>ss. 9, 10.</sup> substituted therefor: re-enacted

9.—(1) Notwithstanding section 4, a preliminary apportionment may be made in 1974 and an adjustment to the preliminary apportionment shall be made when the statement under subsection 3 of section 4 is received. Preliminary  
apportion-  
ment

(2) In the case of the regional municipalities of Halton, Peel, Durham, Hamilton-Wentworth and Haldimand-Norfolk, a preliminary apportionment may be made in 1974 notwithstanding section 4 and an adjustment to that apportionment shall be made when the amount of the 1974 resource equalization grant entitlement for all area municipalities in the regional municipality is determined. Idem

10.—(1) In the case of the regional municipalities of Halton, Peel, Durham, Hamilton-Wentworth and Haldi- Equalized  
assessment  
of lower tier  
municipality  
deemed  
increased

mand-Norfolk and for the purposes of section 4, the equalized assessment of a lower tier municipality shall be deemed for apportionment purposes, other than for school purposes or for apportionment between merged areas, to be increased by an amount that would have produced the amount of the resource equalization grant entitlement in the current year by the taxation of real property at the mill rate determined by dividing the total taxes levied by the lower tier municipality in the current year for all purposes other than school purposes on commercial and industrial assessment of the current year by the total equalized commercial and industrial assessment for the current year, times 1,000.

Exclusion of taxes added to collector's roll under H.S.O. 1970, c. 32, s. 43

(2) In determining the taxes levied on commercial and industrial assessment under subsection 1, there shall be excluded taxes on such assessment levied under section 43 of *The Assessment Act*.

Commencement

7. This Act shall be deemed to have come into force on the 1st day of January, 1974.

Short title

8. This Act may be cited as *The Property Tax Stabilization Amendment Act, 1974*.