



1974

## c 110 The Provincial Parks Municipal Tax Assistance Act, 1974

Ontario

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## CHAPTER 110

**The Provincial Parks  
Municipal Tax Assistance Act, 1974**

*Assented to December 20th, 1974*

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

**1.** In this Act,

Interpre-  
tation

- (a) "municipality" means a city, town, village, township and improvement district;
- (b) "Ministry" means the Ministry of Treasury, Economics and Intergovernmental Affairs;
- (c) "provincial park" means a provincial park, a park operated under *The Niagara Parks Act*, *The St. Clair Parkway Commission Act, 1966*, or *The St. Lawrence Parks Commission Act*, a wilderness area and a historical park or part thereof as determined under section 2.

R.S.O. 1970,  
cc. 298, 447  
1966, c. 146

**2.—(1)** Subject to section 7, the Minister of Natural Resources shall annually, on or before the 1st day of February, determine and advise the Ministry of,

Determina-  
tion by  
Minister  
of Natural  
Resources

- (a) the names of those municipalities in which there was located on the next preceding 1st day of January, one or more provincial parks or any part thereof;
- (b) the number of acres to the nearest whole acre in each provincial park or part thereof so located within each such municipality.

(2) For the purposes of this Act, notwithstanding sub-section 5 of section 3 of *The Provincial Parks Act*, any land set apart as a provincial park or added thereto shall be deemed not to be separated from the municipality of which it formed a part immediately before it became a provincial park or a part thereof.

Parks  
deemed not  
separated  
from muni-  
cipalities  
R.S.O. 1970,  
c. 371

Determina-  
tion final

(3) The determination of the Minister of Natural Resources under subsection 1 is final.

Determina-  
tion by  
Ministry

3.—(1) Subject to section 7, the Ministry shall annually, on or before the 1st day of February determine, in respect of each municipality whose jurisdiction includes any part of the Niagara Escarpment Planning Area within the meaning of *The Niagara Escarpment Planning and Development Act, 1973*, or any part of the Parkway Belt Planning Area within the meaning of *The Parkway Belt Planning and Development Act, 1973*, the number of acres to the nearest whole acre of all land in such municipality situate within the planning areas and owned on the next preceding 1st day of January by Her Majesty in right of Ontario, excluding,

1973,  
cc. 52, 53

R.S.O. 1970,  
c. 292

(a) "highways" within the meaning of *The Municipal Tax Assistance Act*;

(b) land that is included in a provincial park; and

(c) land upon which taxes or payments in lieu of taxes are payable to the municipality in the year in respect of such land under any other general or special Act.

Determina-  
tion final

(2) The determination of the Ministry under subsection 1 is final.

Payments

4. Commencing with the year 1974, the Ministry may pay in each year,

(a) to a municipality in which there are one or more provincial parks,

(i) \$5 per acre for each of the first 100 acres of each such park and \$2 per acre for each acre in excess of 100 acres in each such park up to 10,000 acres in each such park and \$0.50 per acre for each acre in excess of 10,000 acres in each such park, or

(ii) \$100,

whichever is the greater; and

(b) to each municipality in respect of which a determination has been made under section 3,

(i) \$5 per acre for each of the first 100 acres of such land and \$2 per acre for each acre in excess of 100 acres up to 10,000 acres and \$0.50 per acre for each acre in excess of 10,000 acres, or

(ii) \$100,

whichever is the greater.

**5.** (1) For the purposes of any general or special Act, the equalized assessment of a municipality that receives a payment under this Act shall be deemed for apportionment purposes, other than for school purposes or for county purposes or for apportionment between merged areas, to be increased by an amount that would have produced the amount of the payment received 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, multiplied by 1,000.

Municipal  
assessment  
deemed  
increased

(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*.

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

**6.**—(1) Subject to subsection 2, the moneys required for the purposes of this Act are payable out of such moneys as may be appropriated therefor by the Legislature.

Moneys

(2) In respect of a park owned and operated by a commission established under an Act mentioned in clause *c* of section 1, the moneys required for the purposes of this Act are payable out of the funds of the commission.

Idem

(3) Notwithstanding subsection 2, the moneys required for the purposes of this Act by a commission mentioned in subsection 2 shall, for 1974, be paid out of the moneys appropriated therefor by the Legislature.

Idem

**7.** The annual determinations required under sections 2 and 3 shall be made for the purposes of payments in 1974 as soon as is practicable after the coming into force of this Act.

Determina-  
tion for  
1974

**8.** *The Provincial Parks Municipal Tax Assistance Act, 1971*, being chapter 78, is repealed.

Repeal

**9.** This Act comes into force on the day it receives Royal Assent.

Commence-  
ment

**10.** This Act may be cited as *The Provincial Parks Municipal Tax Assistance Act, 1974*.

Short title

