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c 65 The Residential Property Tax Reduction Act, 1972

Ontario

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CHAPTER 65

**The Residential Property
Tax Reduction Act, 1972**

*Assented to June 23rd, 1972
Session Prorogued December 15th, 1972*

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

1.—(1) In this Act,

Interpre-
tation

- (a) “municipal taxes” means all taxes for municipal and school purposes imposed by a mill rate on rateable property;
- (b) “residential property” means land separately assessed under paragraph 2 of subsection 2 of section 17 of *The Assessment Act* upon which there is a building used or intended to be used as a residence; R.S.O. 1970,
c. 32
- (c) “Treasurer” means the Treasurer of Ontario and Minister of Economics. R.S.O. 1970, c. 414, s. 1 (1), *part, amended.*

(2) Where any person who has an interest as owner or tenant in any land believes that any part or parts of such land should have been separately assessed in the year preceding the year for which a payment under subsection 2 of section 2 is sought, he may apply not later than the 31st day of January in the year next following the year for which the payment is sought to the Treasurer and, if the Treasurer is satisfied that this is the case, he shall so advise the applicant, and thereupon such part or parts of such land shall be deemed to have been separately assessed for the purposes of this Act. R.S.O. 1970, c. 414, s. 1 (2), *amended.* Where part
of land
should have
been
separately
assessed

2.—(1) In each year, including the year 1972, the Treasurer shall pay the sum of \$50 to each person whose principal place of residence is in Ontario and who is entitled, on any date prescribed by the Treasurer to a payment by the Government of Canada of a monthly guaranteed income supplement under Part II of the *Old Age Security Act* (Canada). R.S.O. 1970, c. 414, s. 9 (1), *amended.* Supplemen-
tary tax
assistance
to certain
pensioners
R.S.C. 1970,
c. O-6

Additional
payment

(2) Where a person is eligible for a payment under subsection 1 and resides in a residential property, and where such property is occupied by no other person except a spouse who is not eligible for a payment under subsection 1, such person, subject to subsection 3, is entitled to be paid by the Treasurer for each year, upon submission of an application, in a form prescribed by the Treasurer, not later than the end of the year following the year in respect of which the application was made, an additional sum equal to,

- (a) where the person or his spouse is assessed for such property, the amount of municipal taxes payable by such person or spouse in that year for such property, reduced by the sum of \$50; or
- (b) where the person or his spouse rents such property, one-fifth of the amount of the yearly rent payable for such property by such person or spouse on any date prescribed by the Treasurer, reduced by the sum of \$50. R.S.O. 1970, c. 414, s. 9 (2), *amended*.

Maximum
additional
payment \$50

(3) No payment under subsection 2 shall exceed \$50. R.S.O. 1970, c. 414, s. 9 (3).

Repayment
to landlord

3. Where a landlord or his agent has made a payment to a tenant pursuant to Regulation 782 of the Revised Regulations of Ontario, 1970, in respect of a tenancy terminated on or before the 1st day of March, 1972 and after the 31st day of December, 1971, the Treasurer, on application made before the 1st day of January, 1973 by the landlord or his agent, may pay to the landlord or his agent the amount of the payment made to the tenant upon such terms and conditions as the Treasurer considers appropriate. *New*.

Regulations

4. The Lieutenant Governor in Council may, upon the recommendation of the Treasurer, make regulations extending the eligibility for payments under section 2 to any other person entitled to a payment by the Government of Canada of a monthly guaranteed income supplement under Part II of the *Old Age Security Act* (Canada). R.S.O. 1970, c. 414, s. 10, *amended*.

R.S.C. 1970,
c. O-6

Idem

5. The Treasurer may make regulations,
- (a) prescribing a date or dates for the purposes of subsections 1 and 2 of section 2;
 - (b) prescribing forms of application for the purposes of this Act;
 - (c) generally for the administration of this Act. R.S.O. 1970, c. 414, s. 11, *amended*.

6. The moneys required for the purposes of this Act shall ^{Moneys} be paid out of the moneys appropriated therefor by the Legislature. R.S.O. 1970, c. 414, s. 12.

7. *The Residential Property Tax Reduction Act*, being ^{R.S.O. 1970,} chapter 414 of the Revised Statutes of Ontario, 1970, is repealed. ^{c. 414,} ^{repealed}

8. This Act shall be deemed to have come into force on the ^{Commence-} 1st day of January, 1972. ^{ment}

9. This Act may be cited as *The Residential Property Tax* ^{Short title} *Reduction Act, 1972.*

