

1972

c 125 The Assessment Amendment Act, 1972 (No. 1)

Ontario

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CHAPTER 125

An Act to amend The Assessment Act

Assented to June 30th, 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. Clause *t* of section 1 of *The Assessment Act*, being chapter 32 of the Revised Statutes of Ontario, 1970, is repealed. s. 1 (*t*),
repealed
2. Sections 8, 9, 10 and 11 of the said Act are repealed. ss. 8-11,
repealed
3. Subsection 1 of section 14 of the said Act is amended by striking out "or census" in the third line. s. 14 (1),
amended
- 4.—(1) Subsection 1 of section 17 of the said Act is repealed and the following substituted therefor: s. 17 (1),
re-enacted
 - (1) The assessment commissioner shall cause to be prepared an assessment roll for each municipality in the region for which he is the assessment commissioner and, in such preparation, shall cause to be set down the following particulars: Assessment
roll content
 1. A description of the property sufficient to identify it.
 2. The name and surnames, in full, if they can be ascertained, of all persons who are liable to assessment in the municipality whether they are or are not resident in the municipality.
 3. The amount assessable against each person opposite his name and where there is both owner and tenant, both names shall be entered on the roll.
 4. Whether the person is an owner or tenant.
 5. Number of acres, or other measures showing the extent of the land.

6. Market value of the parcel of land.
7. Amount of taxable land.
8. Value of land if liable for school rates only.
9. Value of land exempt from taxation.
10. Assessment for real property under clauses *a* and *c* of subsection 2 of section 302 of *The Municipal Act*.
11. Percentage applied in determining the amount of business assessment under section 7.
12. Residential assessment.
13. Professional and commercial assessment.
14. Manufacturing and industrial assessment.
15. Farm assessment.
16. Corporations assessment, by inserting the letter "C" where applicable.

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s. 17 (3),
re-enacted

(2) Subsection 3 of the said section 17 is repealed and the following substituted therefor:

Interpre-
tation

(3) "tenant", for the purposes of this section, means an occupant of land, other than the owner, who is liable to pay business tax in respect of business conducted on such land, or who is an occupant of land under section 26.

ss. 18-22,
repealed

5. Section 18, as amended by the Statutes of Ontario, 1971, chapter 98, section 4, and sections 19, 20, 21 and 22 of the said Act are repealed.

s. 23,
re-enacted

6. Section 23 of the said Act is repealed and the following substituted therefor:

Census

23. The assessment commissioner shall in each year, commencing on the Tuesday following the first Monday of September and ending on the second Tuesday of October, cause a census to be taken of the inhabitants of each municipality and locality in his region, which shall include school support and such other information as may be prescribed by the Lieutenant Governor in Council, and a list showing the school

support of every inhabitant who is entitled to direct taxes for school support purposes for each municipality and locality shall be delivered by the assessment commissioner to the clerk of the municipality and to the secretary of each school board in the municipality and the locality on or before the second Tuesday of October of the year in which the census is taken and such census shall be the enumeration referred to in *The Municipal Elections Act, 1972*.

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7. Subsections 1, 2, 3, 4, 5, 6 and 7 of section 24 of the said Act are repealed and the following substituted therefor:

s. 24 (1), re-enacted; s. 24 (2-7), repealed

(1) Subject to section 26, land shall be assessed against the owner thereof.

Land to be assessed against owner

8. Subsection 4 of section 29 of the said Act is repealed and the following substituted therefor:

s. 29 (4), re-enacted

(4) If the council fails to pass the by-law before the 1st day of March, any person affected may, on or before the 21st day of March, notify the clerk of the municipality and the Ontario Municipal Board of his intention to appeal to the Ontario Municipal Board, and, upon such an appeal being taken, the Ontario Municipal Board may make an order declaring what part, if any, of the lands of the person appealing is exempt or partly exempt from taxation, and such order when published in *The Ontario Gazette* shall be deemed to be the by-law of the council as if passed under subsection 1 except that there shall be no appeal therefrom under subsection 3.

Appeal where no by-law passed

9. —(1) Subsection 3 of section 30 of the said Act is amended by striking out "Minister or the" in the fourth line.

s. 30 (3), amended

(2) Subsection 4 of the said section 30 is amended by striking out "Minister or the" in the third line.

s. 30 (4), amended

10. Section 34 of the said Act is amended by striking out "Except as provided by subsection 14 of section 8" in the first line.

s. 34, amended

11. Subsection 12 of section 35 of the said Act is repealed and the following substituted therefor:

s. 35 (12), re-enacted

(12) Telephone companies assessed under this section shall, in addition, be subject to the provisions of section 304a of *The Municipal Act*.

Municipal telephone companies, R.S.O. 1970, c. 284

s. 40 (1),
amended

12. Subsection 1 of section 40 of the said Act is amended by striking out "except persons entered on the roll under section 18" in the fourth and fifth lines.

s. 42,
amended

13. Section 42 of the said Act, as amended by the Statutes of Ontario, 1971, chapter 79, section 7, is further amended by adding thereto the following subsection:

Apportion-
ment of
taxes

(5) Where taxes are levied under this section, the amount thereof shall be apportioned to any body for which the council is required by law to levy rates or raise money in accordance with subsection 6 of section 43.

s. 45,
repealed

14. Section 45 of the said Act is repealed.

s. 55 (2),
re-enacted

15. Subsection 2 of section 55 of the said Act, as re-enacted by the Statutes of Ontario, 1971, chapter 79, section 11, is repealed and the following substituted therefor:

Notice of
appeal

(2) A notice of appeal to the county judge shall,

(a) within fourteen days of the mailing of the notice under subsection 14 of section 52, be sent by the party appealing by registered mail to the regional registrar who shall forthwith mail a copy of such notice to the persons to whom notice was given under such subsection 14; or

(b) where there has been any omission, neglect or refusal by the Assessment Review Court to hear or decide an appeal, on or before the 30th day of January in the year following that in which the appeals were made, be sent by the party appealing by registered mail to the regional registrar who shall forthwith mail a copy of such notice to the persons to whom notice would, had there been no such omission, neglect or refusal, have been given under subsection 14 of section 52.

ss. 59, 60,
repealed

16. Sections 59 and 60 of the said Act are repealed.

s. 63 (2),
re-enacted

17. Subsection 2 of section 63 of the said Act is repealed and the following substituted therefor:

Appeal
under
ss. 42-44

(2) An appeal also lies to the Ontario Municipal Board from a decision of the county judge under section 42, 43 or 44.

ss. 76, 77,
repealed

18. Sections 76 and 77 of the said Act are repealed.

19.—(1) Clause *b* of subsection 1 of section 86 of the said Act, as enacted by the Statutes of Ontario, 1971, chapter 79, section 13, is repealed and the following substituted therefor: s. 86 (1) (b), re-enacted

(b) before the 1st day of September in each year, with the particulars referred to in paragraphs 2 and 4 of subsection 1 of section 17.

(2) Subsection 3 of the said section 86 is repealed and the following substituted therefor: s. 86 (3), re-enacted

(3) The assessment roll of every municipality shall be altered, amended and corrected by the clerk of the municipality by the 30th day of September of each year to make it accord with and reflect any alteration made to the collector's roll during the year pursuant to the provisions of sections 42 and 43 of this Act, section 547, clauses *a*, *b*, *c*, *e* and *f* of subsection 1 and subsections 7 and 11 of section 636*a* and section 636*b* of *The Municipal Act*. Assessment roll to be altered to reflect alterations in collector's roll

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c. 284

20. Paragraph 2 of section 96 of the said Act, as enacted by the Statutes of Ontario, 1971, chapter 79, section 13, is repealed. s. 96, par. 2, repealed

21. Form 1 of the said Act is amended by striking out paragraphs 5 and 6. Form 1, amended

22.—(1) This Act, except sections 2, 8, 9, 10, 11, 13, 15, 17 and 18 and subsection 2 of section 19, comes into force on the day it receives Royal Assent. Commencement

(2) Sections 2, 8, 9, 10, 11, 13, 15, 17 and 18 and subsection 2 of section 19 come into force on the 1st day of January, 1973. Idem

23. This Act may be cited as *The Assessment Amendment Act, 1972*. Short title

