

1973

c 135 The Provincial Land Tax Amendment Act, 1973

Ontario

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CHAPTER 135

**An Act to amend
The Provincial Land Tax Act**

*Assented to December 4th, 1973
Session Prorogued March 5th, 1974*

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

1. Section 1 of *The Provincial Land Tax Act*, being chapter ^{s. 1, amended} 370 of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1972, chapter 1, section 91, is further amended by adding thereto the following clause:

(eb) "municipality" includes a district, metropolitan or regional municipality.

- 2.—(1) Paragraph 2 of subsection 1 of section 3 of the said ^{s. 3 (1), par. 2, amended} Act is amended by striking out "but not if occupied by a person who is not a member of a band or body of Indians" in the first, second and third lines.

- (2) Subsection 1 of the said section 3 is amended by ^{s. 3 (1), amended} adding thereto the following paragraphs:
 17. Land belonging to any municipality or vested in or controlled by any public commission or local board as defined by *The Municipal Affairs Act*, ^{R.S.O. 1970, c. 118} wherever situate and whether occupied for the purposes thereof or unoccupied but not when occupied by a tenant or lessee who is liable to taxation under this Act.

 18. Buildings and grounds of and attached to or other- ^{Public hospitals} wise *bona fide* used in connection with and for the purposes of a public hospital receiving aid under *The Public Hospitals Act*, and all land ^{R.S.O. 1970, c. 378} owned and used by such a public hospital for farming purposes, but no land is exempt from assessment and taxation by virtue of this paragraph when occupied by any tenant or lessee who is liable to taxation under this Act.

s. 10 (7),
amended

3. Subsection 7 of section 10 of the said Act is amended by inserting after "lands" in the second line "other than lands held in trust for a band or body of Indians".

s. 11 (10),
re-enacted

4. Subsection 10 of section 11 of the said Act is repealed and the following substituted therefor:

Returns by
telegraph and
telephone
companies

(10) Every telegraph and telephone company doing business in Ontario shall, in respect of its wires and circuits in territory without municipal organization, on or before the 1st day of March in each year, transmit to the collector a statement in writing showing,

- (a) the length in miles of one wire or of one circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of townships without municipal organization that adjoin townships with municipal organization) in use by the company in such townships on the 31st day of December next preceding the assessment, and the length in miles of additional wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of townships without municipal organization that adjoin townships with municipal organization) whether or not in use by the company in such townships on the 31st day of December next preceding the assessment; and
- (b) the length in miles of one exempt wire or of one exempt circuit, as the case may be, placed or strung on poles or other structures or in conduits (including half on the boundaries of townships without municipal organization that adjoin townships with municipal organization) in use by the company in such townships on the 31st day of December next preceding the assessment, and the length in miles of additional exempt wires or circuits, as the case may be, placed or strung on such poles or other structures or in such conduits (including half on the boundaries of townships without municipal organization that adjoin townships with municipal organization) whether or not in use by the company in such townships on the 31st day of December next preceding the assessment.

s. 19,
re-enacted

5. Section 19 of the said Act is repealed and the following substituted therefor:

19. The judge hearing any complaint under section 15 has the like powers, as nearly as may be, as in the case of a judge hearing appeals under *The Assessment Act* from decisions of the Assessment Review Court established under *The Assessment Review Court Act, 1972*, and, subject to this Act, 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* for the hearing of appeals from decisions of the Assessment Review Court, except that the judge shall hear only those complaints that are included in the list of unresolved complaints required by section 20 unless the collector consents to the judge's hearing of any complaint that is not included on that list.

Powers of
judge
R.S.O. 1970,
c. 32
1972, c. 111

6. Subsection 3 of section 22 of the said Act is repealed. s. 22 (3),
repealed
7. Subsection 1 of section 23 of the said Act is amended by striking out "1st day of February" in the third line and inserting in lieu thereof "15th day of March" and by striking out "January" in the sixth line and inserting in lieu thereof "February". s. 23 (1),
amended
8. Section 24 of the said Act is amended by striking out "March" in the second line, sixth line, eighth line and ninth line and inserting in lieu thereof in each instance "April" and by striking out "one-half of 1 per cent per month for each month or fraction thereof" in the fifth and sixth lines and inserting in lieu thereof "6 per cent per annum". s. 24,
amended
9. Subsection 7 of section 25 of the said Act is amended by striking out "one-half of 1 per cent per month for each month or fraction thereof" in the fourth and fifth lines and inserting in lieu thereof "6 per cent per annum" and by striking out "March" in the seventh line and in the eighth line and inserting in lieu thereof in each instance "April". s. 25 (7),
amended
- 10.—(1) Subsection 1 of section 33 of the said Act is amended by striking out "31st day of August" in the third line and in the twelfth line and inserting in lieu thereof in each instance "30th day of November" and by striking out "September" in the fourteenth line and inserting in lieu thereof "December". s. 33 (1),
amended
- (2) Subsection 3 of the said section 33 is amended by striking out "31st day of August" in the seventh line and inserting in lieu thereof "30th day of November" and by striking out "September" in the tenth line and inserting in lieu thereof "December". s. 33 (3),
amended

s. 33 (4),
amended

(3) Subsection 4 of the said section 33 is amended by striking out "31st day of August" in the second line and inserting in lieu thereof "30th day of November" and by striking out "September" in the fifth line and inserting in lieu thereof "December".

s. 38,
amended

11. Section 38 of the said Act, as amended by the Statutes of Ontario, 1971, chapter 50, section 70, is further amended by adding thereto the following clause:

(g) authorizing or requiring the Deputy Minister or any officer of the Ministry to exercise any power or perform any duty conferred or imposed by this Act upon the Minister, the Deputy Minister or the collector.

Commence-
ment

12.---(1) This Act, except subsection 1 of section 2 and sections 3, 6, 8, 9 and 10, comes into force on the day it receives Royal Assent.

Idem

(2) Subsection 1 of section 2 and sections 3 and 6 shall be deemed to have come into force on the 1st day of January, 1973.

Idem

(3) Sections 8 and 9 shall be deemed to have come into force on the 1st day of March, 1973.

Idem

(4) Section 10 comes into force on the 1st day of January, 1974.

Short title

13. This Act may be cited as *The Provincial Land Tax Amendment Act, 1973*.