

1970

c 11 The Residential Property Tax Reduction Amendment Act, 1970 (No. 1)

Ontario

© Queen's Printer for Ontario, 1970

Follow this and additional works at: http://digitalcommons.osgoode.yorku.ca/ontario_statutes

Bibliographic Citation

The Residential Property Tax Reduction Amendment Act, 1970 (No. 1), SO 1970, c 11

Repository Citation

Ontario (1970) "c 11 The Residential Property Tax Reduction Amendment Act, 1970 (No. 1)," *Ontario: Annual Statutes*: Vol. 1970, Article 13.

Available at: http://digitalcommons.osgoode.yorku.ca/ontario_statutes/vol1970/iss1/13

CHAPTER 11

**An Act to amend
The Residential Property Tax Reduction Act,
1968**

*Assented to May 14th, 1970
Session Prorogued November 13th, 1970*

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

1.—(1) Subsection 1 of section 1 of *The Residential Property Tax Reduction Act, 1968* is repealed and the following substituted therefor: 1968, c. 118,
s. 1, subs. 1,
re-enacted

(1) In this Act,

Interpreta-
tion

- (a) "Department" means the Department of Municipal Affairs;
- (b) "land" means land as defined in *The Assessment Act, 1968-69*, 1968-69,
c. 6
- (c) "local municipality" means a city, town, village or township, a board of a school section or high school district in territory without municipal organization, a divisional board in relation to district municipalities in territory without municipal organization, and a separate school board that levies and collects taxes for the purposes of the board;
- (d) "Minister" means the Minister of Municipal Affairs;
- (e) "municipal taxes" means all taxes for municipal and school purposes imposed by a mill rate on rateable property;
- (f) "number of residential properties" means the number of properties in respect of which reimbursement is made under subsection 1 of section 5, exclusive of the number of properties in respect of which reimbursement is made for part of the year only;

(g)

(g) "residential and farm assessment" means the assessment for real property except the assessment for real property mentioned in clauses *a* and *c* of subsection 2 of section 294 of *The Municipal Act*, according to the last revised assessment roll;

R.S.O. 1960,
c. 249

(h) "residential property" means land separately assessed under paragraph 2 of subsection 2 of section 17 of *The Assessment Act, 1968-69* upon which there is a building used or intended to be used as a residence;

1968-69, c. 6

(i) "residential tax levy" means the municipal taxes levied on residential and farm assessment less reductions in such taxes made under this Act.

1968, c. 118,
s. 1, subs. 2,
re-enacted

(2) Subsection 2 of the said section 1, as amended by section 1 of *The Residential Property Tax Reduction Amendment Act, 1968-69*, is repealed and the following substituted therefor:

Where part
of land
should have
been
separately
assessed

(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 tax reduction is sought, he may apply not later than the 31st day of January in the year next following the year for which the tax reduction is sought to the treasurer of the local municipality, and, if the treasurer is satisfied that this is the case, he may so certify, and thereupon such part or parts of such land shall be deemed to have been separately assessed for the purposes of this Act.

Where part
of land
assessed in
1968 should
have been
separately
assessed

(3) Notwithstanding subsection 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 1968, he may apply not later than the 30th day of June, 1970, to the treasurer of the local municipality, and, if the treasurer is satisfied that this is the case, he may so certify, and thereupon such part or parts of such land shall be deemed to have been separately assessed in the year 1968 for the purposes of this Act.

1968, c. 118,
s. 2,
amended

2. Section 2 of *The Residential Property Tax Reduction Act, 1968*, as amended by section 2 of *The Residential Property Tax Reduction Amendment Act, 1968-69*, is repealed and the following substituted therefor:

Reduction of
municipal
taxes

2.—(1) Notwithstanding any general or special Act and subject to section 3, every local municipality shall reduce the municipal taxes required to be paid on each residential property in each year by,

(a)

- (a) the amount of \$30, plus an amount equal to 10 per cent of the residential tax levy in the local municipality in the preceding year divided by the number of residential properties in the local municipality in the preceding year; or
- (b) an amount equal to 50 per cent of the total of municipal taxes on such residential property,

whichever is the lesser, provided that where taxes are levied under section 43 of *The Assessment Act*,^{1968-69, c. 6} 1968-69, the reduction to be made under this section shall be the proportion of the reduction that would otherwise be made under this section that the number of months remaining in the year, after such levy, bears to the number 12.

- (2) Where a payment in lieu of taxes is made to a local municipality by the Crown in right of Ontario or any agency thereof or The Hydro-Electric Power Commission of Ontario in any year in respect of residential property, the Crown, agency or Commission shall reduce the payment in lieu of taxes by the amount that a tenant thereof would otherwise be entitled to under this Act if the residential property were liable to taxation and shall pay or allow as a reduction in rent such amount to the tenant.

3. Section 3 of *The Residential Property Tax Reduction Act*,^{1968, c. 118, s. 3,} 1968 is repealed and the following substituted therefor: re-enacted

- 3. Except for residential properties in respect of which reductions were made for part of the preceding year only and except for residential properties in respect of which reductions were made under clause *b* of subsection 1 of section 2 in the preceding year, the reduction provided for under section 2 in respect of each residential property shall not be less than the amount of the previous year's reduction in respect of each such property minus \$5 or more than the amount of the previous year's reduction in respect of each such property plus \$15.

4.—(1) Subsection 2 of section 5 of *The Residential Property Tax Reduction Act*, 1968 is amended by striking out^{1968, c. 118, s. 5, subs. 2,} "section 131 of *The Assessment Act*" in the first and second lines and inserting in lieu thereof "section 76 of *The Assessment Act*, 1968-69", so that the subsection shall read as follows: amended

Adjustment
re
cancellations,
reductions or
refunds
1968-69, c. 6

- (2) Where a local municipality has, under section 76 of *The Assessment Act, 1968-69*, made a cancellation, reduction or refund of taxes in respect of any residential property there shall be an adjustment as between the Province and the municipality of the amounts paid or payable under subsection 1.

1968, c. 118,
s. 5, subs. 3
(1968-69,
c. 112, s. 3),
re-enacted

- (2) Subsection 3 of the said section 5, as enacted by section 3 of *The Residential Property Tax Reduction Amendment Act, 1968-69*, is repealed and the following substituted therefor:

Payment of
amount of
reduction
allowed
tenants of
Crown

- (3) Every local municipality may apply to the Department requesting that it be reimbursed for the amount by which payments to it in lieu of taxes have been reduced by the Crown in right of Canada or Ontario and any agency thereof and The Hydro-Electric Power Commission of Ontario for the purpose of paying or allowing as a reduction in rent to tenants of the Crown, agency or Commission amounts that such tenants would otherwise be entitled to under this Act if the residential properties occupied by them were liable to taxation, and the Treasurer of Ontario shall pay to the municipality the total amount of such reductions, but where a payment in lieu of taxes on a residential property is less than the taxes which would have been levied had the property been liable to taxation, the amount of the residential property tax reduction shall be in the same ratio that the mill rate used to calculate the payment in lieu of taxes in the preceding year bears to the total mill rate that would have been levied in that same year had the property been liable to taxation.

1968, c. 118,
s. 6,
amended

- 5.—(1) Section 6 of *The Residential Property Tax Reduction Act, 1968* is amended by adding thereto the following clauses:

- (aa) varying the amounts provided in section 2 or 3;
- (ab) prescribing the amount of the tax reduction in respect of residential properties in any local municipality, where in the opinion of the Minister application of the provisions of sections 2 and 3 would not be appropriate due to an alteration in municipal boundaries.

1968, c. 118,
s. 6, cl. c,
repealed

- (2) Clause c of the said section 6 is repealed.

Commence-
ment

6. This Act shall be deemed to have come into force on the 1st day of January, 1970.

Short title

7. This Act may be cited as *The Residential Property Tax Reduction Amendment Act, 1970*.