1979

c 88 The Assessment Amendment Act, 1979

Résumé
CHAPTER 88

An Act to amend The Assessment Act

Assented to November 30th, 1979

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

1. Subsection 5 of section 33 of The Assessment Act, being chapter 32 s. 33 (5), re-enacted of the Revised Statutes of Ontario, 1970, is repealed and the following substituted therefor:

(5) The assessment of pipe lines in each municipality determined under subsection 4 shall be adjusted by the application of the equalization factor in use in the municipality for the year 1978 pursuant to section 71.

2.-(1) Subsection 1 of section 86 of the said Act, as re-enacted by the Statutes of Ontario, 1976, chapter 65, section 1 and amended by 1977, chapter 56, section 1 and 1978, chapter 73, section 1, is further amended,

(a) by striking out “and” at the end of clause d as inserted by the 1978 amendment;

(b) by adding “and” at the end of clause e; and

(c) by striking out all that part of the subsection immediately following clause e and inserting in lieu thereof,

(f) subject to subsection 2, the assessment roll of a municipality to be returned in the year 1979 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1978 for taxation in the year 1979 as amended, added to or otherwise altered up to the date when the assessment roll for taxation in the year 1980 is returned,
provided that where the assessor is of the opinion that an assessment to be shown on the assessment roll to be returned for the year 1974, 1975, 1976, 1977, 1978 or 1979 is inequitable with respect to the assessment of similar real property in the vicinity, the assessor may alter the value of the assessment to the extent necessary to make the assessment equitable with the assessment of such similar real property.

(2) The said section 86 is amended by adding thereto the following subsection:

(3) Where the Minister considers that, within any class or classes of real property in a municipality, any parcel or parcels of real property are assessed inequitably with respect to the assessment of any other parcel or parcels of real property of that class, he may, if so requested by a resolution of the council of such municipality, direct that such changes be made in the assessment to be contained in the assessment roll next to be returned in that municipality as will, in his opinion, eliminate or reduce inequalities in the assessment of any class or classes of real property, and the Minister may, for that purpose, make regulations,

(a) prescribing standards and procedures to be used for the purpose of equalizing and making equitable the assessments of all real property belonging to the same class in the municipality;

(b) prescribing the classes of real property into which the real property in the municipality shall be divided for the purpose of this subsection;

(c) providing that any equalization of assessment pursuant to clause a shall not alter, as between classes of real property in the municipality, the relative level of assessment at market value previously existing between or among such classes, or providing that the equalization shall alter such levels of assessment at market value no more than is reasonably necessary to provide equitability of assessment within each class; or

(d) providing that an equalization pursuant to clause a shall not, except so far as is necessary to give effect to section 43, section 87 or subsection 2 of this section, alter the proportion that the municipal tax attributable to a class of real property for the year in which the equalization is directed to be made is of the total municipal tax for that year.
3. Section 95 of the said Act, as re-enacted by the Statutes of Ontario, 1978, chapter 73, section 2, is repealed and the following substituted therefor:

95. Section 90 ceases to be in force on the 16th day of December, 1980, but shall continue in force for the purpose of any pending complaint, appeal, proceeding or action which will affect taxes for the years 1971 to and including 1980.

4. Subsection 1 of section 96 of the said Act, as re-enacted by the Statutes of Ontario, 1978, chapter 73, section 3, is repealed and the following substituted therefor:

(1) Subject to section 97, subsection 6 of section 33 continues to be not in force and remains inoperative until the 1st day of January, 1980.

5. Subsection 2 of section 97 of the said Act, as enacted by the Statutes of Ontario, 1972, chapter 161, section 2 and amended by 1975 (2nd Session), chapter 2, section 3, 1977, chapter 56, section 4 and 1978, chapter 73, section 4, is further amended by striking out “1980”, as inserted in the third line by the 1978 amendment, and inserting in lieu thereof “1981”.

6. Subsection 3 of section 47 of The Power Corporation Act, being chapter 354 of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1972, chapter 1, section 73, is further amended by striking out “used in that year” in the eleventh line and inserting in lieu thereof “used in the year 1978”.

7.—(1) This Act, except sections 1 to 6, comes into force on the day it receives Royal Assent.

(2) Section 1, subsection 2 of section 2 and sections 4 and 6 shall be deemed to have come into force on the 1st day of January, 1979 and apply in respect of any assessment made on or after the 1st day of January, 1979 for taxation in the year 1979 or any following year, and for greater certainty it is declared that Ontario Regulations 82/79 and 133/79 are deemed to have been made and authorized pursuant to subsection 3 of section 86 of The Assessment Act.

(3) Subsection 1 of section 2 and sections 3 and 5 come into force on the 1st day of December, 1979.

8. The short title of this Act is The Assessment Amendment Act, 1979.