1978

c 73 The Assessment Amendment Act, 1978

Ontario
CHAPTER 73

An Act to amend The Assessment Act

Assented to November 30th, 1978

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

1. Subsection 1 of section 86 of The Assessment Act, being chapter 32 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1976, chapter 65, section 1 and amended by 1977, chapter 56, section 1, is further amended,

(a) by striking out "and" at the end of clause c as inserted by the 1977 amendment;

(b) by adding "and" at the end of clause d; and

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

(e) subject to subsection 2, the assessment roll of a municipality to be returned in the year 1978 shall be the assessment of all real property as set forth in the assessment roll returned for the year 1977 for taxation in the year 1978 as amended, added to or otherwise altered up to the third Tuesday following the 1st day of December, 1978,

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 or 1978 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. Section 95 of the said Act, as re-enacted by the Statutes of Ontario, 1977, chapter 56, section 2, is repealed and the following substituted therefor:
95. Section 90 ceases to be in force on the 18th day of December, 1979, 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 1979.

3. Subsection 1 of section 96 of the said Act, as re-enacted by the Statutes of Ontario, 1977, chapter 56, section 3, is repealed and the following substituted therefor: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, 1979.

4. 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 and 1977, chapter 56, section 4, is further amended by striking out "1979", as inserted in the third line by the 1977 amendment, and inserting in lieu thereof "1980".

5.—(1) This Act, except section 3, comes into force on the 1st day of December, 1978.

(2) Section 3 shall be deemed to have come into force on the 1st day of January, 1978.