1972

c 161 The Assessment Amendment Act, 1972 (No. 2)

Ontario
CHAPTER 161

An Act to amend The Assessment Act

Assented to December 15th, 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. Section 1 of The Assessment Act, being chapter 32 of the Revised Statutes of Ontario, 1970, as amended by the Statutes of Ontario, 1971, chapter 79, section 1, 1972, chapter 1, section 89 and 1972, chapter 125, section 1, is further amended by adding thereto the following clause:

(aa) "Assessment Review Court" and "Assessment Review Court established under this Act" mean the Assessment Review Court constituted under The Assessment Review Court Act, 1972.

2. The said Act is amended by adding thereto the following section:

97.—(1) Notwithstanding any other provision of this Act, the Lieutenant Governor by his proclamation may provide that, on a day named in the proclamation, the whole or any part of the provisions of sections 85 to 92 shall cease to be in force in any municipality or territory without municipal organization comprised in a locality named or described in the proclamation, and upon the making of such a proclamation the provisions of this Act specified in the proclamation cease to be in force in the municipality or territory without municipal organization comprised in a locality named or described as of the date named in the proclamation, but such a proclamation shall not extend the application of any provision therein mentioned beyond the time that the provision would otherwise cease to be in force as set out in section 93, 94 or 95.

(2) Notwithstanding section 96, the Lieutenant Governor by his proclamation may name a day earlier than
assessment roll to be returned

1973 tax to be on basis of new assessment roll

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the 1st day of January, 1974 upon which the provisions of this Act referred to in section 96 shall cease to be inoperative and shall come into force in any municipality or territory without municipal organization comprised in a locality named or described in the proclamation, and upon the making of the proclamation such provisions shall cease to be inoperative and shall come into force in the named or described municipality or territory without municipal organization comprised in a locality upon the day named in the proclamation.

(3) In any proclamation made under this section, the Lieutenant Governor may also name a day, not less than one month after the date in the proclamation specified as the date when it takes effect in any municipality or territory without municipal organization comprised in a locality, upon which the assessment commissioner for the assessment region within which any municipality or territory without municipal organization comprised in a locality named or described in the proclamation is situated shall return a new assessment roll for the assessment at market value of real property in any municipality or territory without municipal organization comprised in a locality named or described in the proclamation, and the assessment commissioner shall return a new assessment roll for such municipality or territory without municipal organization comprised in a locality in accordance with the provisions of this Act that will be in force in that municipality or territory without municipal organization comprised in a locality on the day that the new assessment roll is returned.

(4) Notwithstanding any special or general Act to the contrary, where, during the year 1973, a proclamation is made under this section in which a day is named for the return of a new assessment roll in a municipality described in the proclamation, any municipal or school tax to be levied and raised in the year 1973 by the council of such municipality under the authority of The Municipal Act, and any taxes and rates that, by any other enactment, the council of such municipality may be required to levy and collect in the year 1973, and any mill rate to be determined in such municipality for the year 1973 for the purpose of taxation in that year shall be based on the value of property contained in the new assessment roll returned in such municipality in accordance with subsection 3.
(5) Notwithstanding section 72, where during the year 1973 a proclamation is made under this section in which a day is named for the return of a new assessment roll in a township, town or village described in the proclamation, the council of the county in which such township, town or village is situated may by by-law passed before the 1st day of August, 1973 determine to apportion the county rate for the year 1973 by taking into consideration and making adjustment for any change in assessment that has resulted from the return of a new assessment roll in accordance with subsection 3 in any township, town or village situated in the county, and except in so far as they are inconsistent with this section, the provisions of section 72 apply to the apportionment of the county rate for the year 1973, and within ten days of the passing of a by-law under this subsection, the county clerk shall send a copy of such by-law by registered mail to the clerk of each municipality situated within the boundaries of the county.

(6) Notwithstanding any special or general Act to the contrary, where, during the year 1973, a proclamation is made under this section in which a day is named for the return of a new assessment roll in a territory without municipal organization comprised in a locality described in the proclamation, any taxes for school purposes that a public school board, divisional board of education or separate school board levies in the year 1973 in the territory without municipal organization comprised in a locality, and any mill rate to be determined in such territory without municipal organization comprised in a locality for taxation for school purposes in that year, shall be based on the value of property contained in the new assessment roll returned in such territory without municipal organization comprised in a locality in accordance with subsection 3.

(7) For the purpose of providing an assessment roll for taxation in the year 1974 in any municipality or territory without municipal organization comprised in a locality named or described in a proclamation made under this section, nothing contained in this section shall be construed to prevent the return in the year 1973 in such municipality or territory without municipal organization comprised in a locality of a second assessment roll in accordance with the provisions of this Act that will be in force
in such municipality or territory without municipal organization comprised in a locality after the proclamation comes into force.

(8) A proclamation under this section may be made for part only of a municipality or of territory without municipal organization comprised in a locality, and where a day is named in such proclamation for the return of a new assessment roll in accordance with subsection 3, the new assessment roll shall be returned for only the real property situated in that part of the municipality or territory without municipal organization comprised in a locality that is described in the proclamation.

3. This Act comes into force on the day it receives Royal Assent.

4. This Act may be cited as The Assessment Amendment Act, 1972 (No. 2).