

Assessment Act

R.S.O. 1990, CHAPTER A.31

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Definitions

1 (1) In this Act,

“assessment corporation” means the Municipal Property Assessment Corporation; (“société d’évaluation foncière”)

“Assessment Review Board” and “Assessment Review Board established under this Act” mean the Assessment Review Board under the *Assessment Review Board Act*; (“Commission de révision de l’évaluation foncière”, “Commission de révision de l’évaluation foncière créée en vertu de la présente loi”)

“burial site”, “cemetery” and “crematorium” each have the same meaning as in subsection 1 (1) of the *Funeral, Burial and Cremation Services Act, 2002*; (“lieu de sépulture”, “cimetière”, “crématoire”)

“class of real property” means a class of real property prescribed by the Minister under section 7; (“catégorie de biens immeubles”)

“classification” means a determination of the class or subclass of real property that land is in, including a class of property prescribed under clause 257.12 (1) (a) of the *Education Act*, and “classified” has a corresponding meaning; (“classification”, “classé”)

“current value” means, in relation to land, the amount of money the fee simple, if unencumbered, would realize if sold at arm’s length by a willing seller to a willing buyer; (“valeur actuelle”)

“French-language rights holder” means a person who has the right under subsection 23 (1) or (2), without regard to subsection 23 (3), of the *Canadian Charter of Rights and Freedoms* to have his or her children receive their primary and secondary school instruction in the French language in Ontario; (“titulaire des droits liés au français”)

“general reassessment” means the updating of assessments as a result of the application of a new valuation day under subsection 19.2 (1); (“réévaluation générale”)

“land”, “real property” and “real estate” include,

- (a) land covered with water,
- (b) all trees and underwood growing upon land,
- (c) all mines, minerals, gas, oil, salt quarries and fossils in and under land,
- (d) all buildings, or any part of any building, and all structures, machinery and fixtures erected or placed upon, in, over, under or affixed to land,
- (e) all structures and fixtures erected or placed upon, in, over, under or affixed to a highway, lane or other public communication or water, but not the rolling stock of a transportation system; (“biens-fonds”, “biens immeubles”, “biens immobiliers”)

“locality” means non-municipal territory that is within the jurisdiction of a board as defined in section 1 of the *Education Act*; (“localité”)

“Minister” means the Minister of Finance; (“ministre”)

“Ministry” means the Ministry of Finance; (“ministère”)

“municipality” means a local municipality; (“municipalité”)

“non-municipal territory” means territory without municipal organization; (“territoire non municipalisé”)

“person” includes a corporation, partnership, bridge authority, agent or trustee, and the heirs, executors, administrators or other legal representatives of a person to whom the context can apply according to law; (“personne”)

“subclass of real property” means, for land located in a municipality, a subclass prescribed under section 8 and, for land located in non-municipal territory, a subclass prescribed under subsection 8 (2.1); (“sous-catégorie de biens immeubles”)

“tax roll” means, for a municipality, a tax roll prepared in accordance with the *Municipal Act, 2001* or the *City of Toronto Act, 2006* and, for non-municipal territory, a tax roll prepared in accordance with the *Provincial Land Tax Act, 2006*; (“rôle d’imposition”)

“telephone company” includes a person or association of persons owning, controlling or operating a telephone system or line, but not a municipal corporation; (“compagnie de téléphone”)

“tenant” includes an occupant and the person in possession other than the owner; (“locataire”)

“theatre” does not include a cinema. (“théâtre”) R.S.O. 1990, c. A.31, s. 1; 1997, c. 5, s. 1; 1997, c. 29, s. 1; 1997, c. 31, s. 143 (1); 1997, c. 43, Sched. G, s. 18 (1-3); 2001, c. 8, s. 202; 2002, c. 17, Sched. F, Table; 2006, c. 32, Sched. C, s. 2 (1); 2006, c. 33, Sched. A, ss. 1, 2 (3); 2006, c. 34, Sched. D, s. 94 (1); 2008, c. 7, Sched. A, s. 1 (1, 2); 2017, c. 8, Sched. 2, s. 1.

Interpretation, appeal

(2) In this Act and in any other Act, and in the regulations made under this Act and under any other Act, a reference to an appeal under section 40 includes a complaint in respect of a taxation year before 2009 made under section 40 as it read before the day section 11 of Schedule A to the *Budget Measures and Interim Appropriation Act, 2008* came into force. 2008, c. 7, Sched. A, s. 1 (3).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 1 (1-6) - 01/12/1997; 1997, c. 29, s. 1 (1, 2, 3) - 01/12/1997; 1997, c. 31, s. 143 (1) - 01/01/1998; 1997, c. 43, Sched. G, s. 18 (1, 3) - 31/12/1998

2001, c. 8, s. 202 - 29/06/2001

2002, c. 17, Sched. F, Table - 01/01/2003

2006, c. 32, Sched. C, s. 2 (1) - 01/01/2007; 2006, c. 33, Sched. A, s. 1 (1, 2, 4, 5) - 20/12/2006; 2006, c. 33, Sched. A, s. 1 (3, 6), 2 (3) - 01/01/2009; 2006, c. 34, Sched. D, s. 94 (1) - 01/07/2012

2008, c. 7, Sched. A, s. 1 (1) - 01/01/2007; 2008, c. 7, Sched. A, s. 1 (2, 3) - 14/05/2008

2017, c. 8, Sched. 2, s. 1 - 17/05/2017

Regulations

2 (1) The Lieutenant Governor in Council may make regulations,

- (a) REPEALED: 1997, c. 5, s. 2 (1).
- (b) defining any word or expression used in this Act that has not already been expressly defined in this Act;
- (c) prescribing for the purposes of clause 35 (3) (b) a higher rate of interest than 6 per cent;
- (d) REPEALED: 1997, c. 5, s. 2 (1).
- (e) describing types or classes of improvements or additions for which no exemption under paragraph 22 of subsection 3 (1) will be made;
- (f) describing classes of persons, businesses or undertakings who may not apply to receive an exemption under paragraph 22 of subsection 3 (1) and to whom no exemption will be made. R.S.O. 1990, c. A.31, s. 2 (1); 1997, c. 5, s. 2 (1).

Regulations by the Minister

(2) The Minister may make regulations,

- (a) prescribing information for the purposes of paragraph 9 of subsection 14 (1);
- (b) defining “conservation land” for the purposes of paragraph 25 of subsection 3 (1);
- (c) defining “machinery and equipment” for the purposes of paragraph 18 of subsection 3 (1);
- (c.1) prescribing machinery and equipment for the purposes of paragraph 18.1 of subsection 3 (1);
- (d) governing the assessment of pipelines and providing for the depreciation of the assessed values of pipelines;
- (d.1) providing for a procedure to determine whether land is conservation land for the purposes of paragraph 25 of subsection 3 (1) and, without limiting the generality of the foregoing, the regulations may,
 - (i) provide for the determination of any matter to be made by a person or body identified in the regulations,
 - (ii) provide for a process of appealing such determinations,
 - (iii) adopt documents by reference as those documents are amended from time to time, including amendments made after the regulation was made;
- (d.2) providing for a procedure to determine whether land is in the farm property class or managed forests property class and, without limiting the generality of the foregoing, the regulations may,
 - (i) provide for the determination of any matter to be made by a person or body identified in the regulations,
 - (ii) provide for a process of appealing such determinations;
- (d.3) providing for different procedures than the procedures provided in sections 39.1 and 40 for resolving issues as to whether land is in the farm property class or managed forests property class or whether land is conservation land for the purposes of paragraph 25 of subsection 3 (1) and, without limiting the generality of the foregoing, the regulations may,
 - (i) provide for the functions of the assessment corporation under section 39.1 to be carried out by a person or body identified in the regulations,
 - (ii) provide for the functions of the Assessment Review Board under sections 39.1 and 40 to be carried out by a body or official identified in the regulations;
- (d.4) for the purposes of regulations made under clause (d.3),
 - (i) varying the application of section 39.1 or 40 or any other provisions of this Act,
 - (ii) prescribing provisions to operate in place of section 39.1 or 40 or any other provisions of this Act,
 - (iii) prescribing provisions to operate in addition to section 39.1 or 40 or any other provisions of this Act;
- (d.5) in relation to public hospitals that close,
 - (i) continuing the tax exemption under section 3 with respect to land that was used and occupied by the hospital,
 - (ii) continuing the application of section 323 of the *Municipal Act, 2001* or section 285 of the *City of Toronto Act, 2006* with respect to the hospital and prescribing a limit on the annual amount levied under those sections that is

different from the limit under subsection 323 (3) of the *Municipal Act, 2001* or under subsection 285 (3) of the *City of Toronto Act, 2006*, respectively;

- (d.6) prescribing land to which subsection 33 (1) does not apply and the period during and circumstances in which that subsection does not apply;
- (d.7) prescribing land to which subsection 40 (3) does not apply;
- (e) prescribing anything the Minister is permitted or required by this Act to prescribe;
- (f) prescribing buildings, structures or portions of buildings or structures for the purposes of subsection 19.0.1 (1) and prescribing their assessed value or the manner of determining their assessed value for the purposes of that subsection;
- (g) prescribing a taxation year for the purposes of section 19.1;
- (h) prescribing a day as of which land is to be valued for a taxation year for the purposes of subsection 19.2 (5);
- (i) prescribing a day for the purposes of subsection 31 (1.1). R.S.O. 1990, c. A.31, s. 2 (2); 1994, c. 36, s. 1; 1997, c. 5, s. 2 (2, 3); 1997, c. 29, s. 2; 1997, c. 43, Sched. G, s. 18 (4); 2000, c. 25, s. 1 (1); 2001, c. 23, s. 1 (1); 2002, c. 17, Sched. F, Table; 2002, c. 22, s. 1 (1-3); 2004, c. 7, s. 1 (1); 2004, c. 31, Sched. 3, s. 1; 2005, c. 28, Sched. A, s. 1; 2006, c. 32, Sched. C, s. 2 (2); 2006, c. 33, Sched. A, s. 3; 2008, c. 19, Sched. A, s. 1; 2009, c. 18, Sched. 1, s. 1; 2015, c. 38, Sched. 1, s. 1 (1); 2016, c. 15, s. 72 (1).

General or specific

(2.0.1) A regulation made under clause (2) (d.6) may be general or specific in its application. 2002, c. 22, s. 1 (4).

Same

(2.1) A regulation made under clause (2) (f) may be general or specific in its application and may apply differently to different buildings, structures or properties or to different portions of buildings, structures or properties. 2001, c. 23, s. 1 (2).

Retroactivity

(3) A regulation made under this Act is, if it so provides, effective with reference to a period before it was filed. R.S.O. 1990, c. A.31, s. 2 (3).

Regulations prescribing classes, subclasses

(3.1) A regulation prescribing classes or subclasses of real property may,

- (a) provide that classes or subclasses apply in all municipalities or in specified municipalities or portions of municipalities;
- (b) set out different requirements for land to be included in a class or subclass based on the municipality, or portion of the municipality, in which the land is located;
- (c) allow a municipality, other than a lower-tier municipality, to, by by-law, opt to have the class or subclass apply or cease to apply in the municipality or some portion of it; and
- (d) allow for a municipality, other than a lower-tier municipality, to, by by-law, create additional requirements or provide that any prescribed requirement does not apply for land to be included in a class or subclass in the municipality or some portion of it. 2017, c. 8, Sched. 2, s. 2 (1).

(3.2) REPEALED: 2009, c. 33, Sched. 21, s. 1.

(3.3) REPEALED: 2008, c. 7, Sched. A, s. 2 (2).

(3.3.1) REPEALED: 2009, c. 33, Sched. 21, s. 1.

Municipal by-law

(3.4) If a municipality passes a by-law described in clause (3.1) (c) or (d), the municipality shall give the Minister a copy of it within 14 days after it is passed. 2017, c. 8, Sched. 2, s. 2 (2).

Administration of oaths

(4) An employee of the assessment corporation who is authorized by the corporation to do so may administer oaths and take and receive affidavits, declarations and affirmations for the purposes of, or incidental to, the administration of this Act. When doing so, the employee has all the powers of a commissioner for taking affidavits. 1997, c. 43, Sched. G, s. 18 (5).

Regulations re: airport authorities

(5) The Minister may make regulations for the purposes of subparagraph 24 iii of subsection 3 (1),

- (a) specifying a methodology for determining payments in lieu of taxes to be paid by an authority that operates an airport to the municipality in which it is located for 2001 and subsequent years;
- (b) requiring the authority that operates an airport to provide the information specified in the regulation to the specified persons within the time specified;
- (c) specifying the time or times that the payment in lieu of taxes must be paid to the municipality. 2000, c. 25, Sched. 1, s. 1 (3); 2015, c. 38, Sched. 1, s. 1 (2).

General or specific

(6) A regulation made under subsection (5) may be general or specific in its application and may apply to different authorities differently. 2000, c. 25, s. 1 (3); 2015, c. 38, Sched. 1, s. 1 (3).

Restriction, prescribed taxation year under s. 19.1

(7) If the Minister prescribes a taxation year for the purposes of section 19.1, the regulation in which the taxation year is prescribed is void if it is filed under Part III (Regulations) of the *Legislation Act, 2006* less than 18 months before the first day of that taxation year. 2004, c. 7, s. 1 (2); 2006, c. 21, Sched. F, s. 136 (1).

Minister can approve forms

(8) The Minister may approve forms for any purpose under this Act. 1997, c. 5, s. 2 (5).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 2 (1, 2, 4, 5) - 01/12/1997; 1997, c. 29, s. 2 (1-3) - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (4, 5) - 31/12/1998; 1998, c. 3, s. 1 - 11/06/1998; 1998, c. 33, s. 1 (1-4) - 18/12/1998

2000, c. 25, s. 1 (1-3) - 04/12/2000

2001, c. 23, s. 1 (1-3) - 05/12/2001

2002, c. 17, Sched. F, Table - 01/01/2003; 2002, c. 22, s. 1 (1, 2) - 01/01/2003; 2002, c. 22, s. 1 (3, 4) - 01/01/2000

2004, c. 7, s. 1 (1, 2) - 17/06/2004; 2004, c. 31, Sched. 3, s. 1 (1, 2) - 16/12/2004

2005, c. 28, Sched. A, s. 1 - 12/12/2005

2006, c. 21, Sched. F, s. 136 (1) - 25/07/2007; 2006, c. 32, Sched. C, s. 2 (2) - 01/01/2007; 2006, c. 33, Sched. A, s. 3 - 20/12/2006

2008, c. 7, Sched. A, s. 2 (1-3) - 14/05/2008; 2008, c. 19, Sched. A, s. 1 - 27/11/2008

2009, c. 18, Sched. 1, s. 1 - 05/06/2009; 2009, c. 33, Sched. 21, s. 1 - 25/01/2010

2015, c. 38, Sched. 1, s. 1 - 10/12/2015

2016, c. 15, s. 72 (1) - 09/06/2016

2017, c. 8, Sched. 2, s. 2 (1, 2) - 17/05/2017

2.1 REPEALED: 1997, c. 5, s. 3.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 3 - 01/12/1997

Property assessable and taxable, exemptions

3 (1) All real property in Ontario is liable to assessment and taxation, subject to the following exemptions from taxation:

Crown lands

- 1. Land owned by Canada or any Province.

Cemeteries, burial sites

- 2. Land that is a cemetery or a burial site so long as the land is actually being used for the interment or the scattering of human remains or any ancillary purpose that is prescribed by the Minister, and, subject to paragraph 2.1, not including any portion of the land used for any other purpose.

Religious or municipal cemetery land

- 2.1 Land that is used for bereavement related activities as prescribed by the Minister and that is part of a cemetery, if the cemetery is owned by a religious organization or a municipality.

Crematoriums

- 2.2 Land on which is located a crematorium and that is part of a cemetery, if,
- i. the Registrar under the *Cemeteries Act (Revised)* or predecessor legislation to it consented to the establishment of the crematorium on or before January 1, 2002, or
 - ii. the crematorium is owned by a religious organization or a municipality.

Churches, etc.

3. Land that is owned by a church or religious organization or leased to it by another church or religious organization and that is,
- i. a place of worship and the land used in connection with it,
 - ii. a churchyard,
 - ii.1 a burying ground so long as the land is actually being used for the interment of the dead or any ancillary purpose prescribed by the Minister, and not including any portion of the land used for any other purpose, or
 - iii. 50 per cent of the assessment of the principal residence and land used in connection with it of the member of the clergy who officiates at the place of worship referred to in subparagraph i, so long as the residence is located at the site of the place of worship.

This paragraph applies to the 2001 and subsequent taxation years.

Land ancillary to operation of a cemetery

- 3.1 Land, including land on which is located a crematorium, that is ancillary to the operation of a cemetery that is exempt under this section.

This paragraph applies for the 2010-2012 taxation years.

Public educational institutions

4. Land owned, used and occupied solely by a university, college, community college or school as defined in the *Education Act* or land leased and occupied by any of them if the land would be exempt from taxation if it was occupied by the owner.

Philanthropic organizations, etc.

5. Land owned, used and occupied solely by a non-profit philanthropic, religious or educational seminary of learning or land leased and occupied by any of them if the land would be exempt from taxation if it was occupied by the owner. This paragraph applies only to buildings and up to 50 acres of land.

Public hospitals

6. Land used and occupied by a public hospital that receives provincial aid under the *Public Hospitals Act* but not any portion of the land occupied by a tenant of the hospital.

Children's treatment centres

- 6.1 Land used and occupied by a children's treatment centre that receives provincial aid under the *Ministry of Community and Social Services Act* and that satisfies such other requirements as may be prescribed by the Minister, but not any portion of the land that is occupied by a tenant of the children's treatment centre.

Care homes

7. Land that is used as a care home within the meaning of the *Residential Tenancies Act, 2006* if the following conditions are satisfied:
- i. the operator of the care home,
 - A. is currently operating an approved charitable home for the aged under the *Charitable Institutions Act*, or
 - B. on or before January 1, 2004 was operating an approved charitable home for the aged under the *Charitable Institutions Act* and is currently operating a nursing home under the *Nursing Homes Act* or a long-term care home under the *Long-Term Care Homes Act, 2007*,
 - ii. the operator of the care home is a registered charity within the meaning of subsection 248 (1) of the *Income Tax Act (Canada)*, and

- iii. the land is owned, used and occupied by the care home or, if the land is leased by the care home, it is used and occupied by the care home and would be exempt from taxation if it was occupied by the owner.

This paragraph does not apply to any portion of the land that is occupied by a commercial tenant or that is a self-contained residential unit.

Non-profit hospices

- 7.1 Land that is used by a non-profit hospice to provide end of life care, if the conditions prescribed by the Minister are satisfied.

Long-term care homes

- 7.2 Land that is used as a non-profit long-term care home, if the conditions prescribed by the Minister are satisfied.

Highways, etc.

8. Every highway, lane or other public communication and every public square, but not when occupied by a tenant or lessee other than a public commission.

Toll highways

- 8.1 Land that is a toll highway as defined in section 191.1 of the *Highway Traffic Act* that is leased from the Crown, including the roadbed, bridges or other structures supporting the roadbed or connecting the roadbed to other highways or roads, and any structure built over the toll highway and used as part of the system to determine the amount of the toll, fee or other charge to be made to users of the toll highway, including land that is intended to be used as a toll highway but that has not yet begun to be used for that purpose and that is not being used for any other purpose, but not including,
 - i. buildings, land used in connection with buildings, or parking lots, or
 - ii. land that is used for a purpose other than as a toll highway.

Municipal property

9. Subject to section 27, land owned by a municipality, including an upper-tier municipality, a public commission or a local board as defined in the *Municipal Affairs Act*. The land is not exempt if occupied by a tenant who would be taxable if the tenant owned the land, except land owned by a harbour commission and used for parking vehicles for which a fee is charged.

Same

- 9.1 Despite paragraph 9, land owned by a municipality that is a burial site or cemetery is not exempt from taxation unless it meets the requirements for exemption under paragraph 2, 2.1, 2.2 or 3.

Boy Scouts and Girl Guides

10. Property owned, occupied and used solely and only by The Boy Scouts Association or The Canadian Girl Guides Association or by any provincial or local association or other local group in Ontario that is a member of either Association or is otherwise chartered or officially recognized by it.

House of refuge, etc.

11. Land owned, used and occupied by a non-profit philanthropic corporation for the purpose of a house of refuge, the reformation of offenders, the care of children or a similar purpose but excluding land used for the purpose of a child care centre.

Charitable institutions

12. Land owned, used and occupied by,
 - i. The Canadian Red Cross Society,
 - ii. The St. John Ambulance Association, or
 - iii. any charitable, non-profit philanthropic corporation organized for the relief of the poor if the corporation is supported in part by public funds.

Children's aid societies

13. The property of a children's aid society discharging the functions of a children's aid society under the *Child and Family Services Act*, whether held in the name of the society or in the name of a trustee or otherwise, if used exclusively for the purposes of and in connection with the society.

Note: On a day to be named by proclamation of the Lieutenant Governor, paragraph 13 of subsection 3 (1) of the Act is amended by striking out "Child and Family Services Act" and substituting "Child, Youth and Family Services Act, 2017". (See: 2017, c. 14, Sched. 4, s. 1)

Scientific or literary institutions, etc.

14. The property of every public library and other public institution, literary or scientific, and of every agricultural or horticultural society or association, to the extent of the actual occupation of the property for the purposes of the institution or society.
 - (a) For the purposes of this paragraph, an agricultural society under the *Agricultural and Horticultural Organizations Act* shall be deemed to be in actual occupation where the property of the society is rented and the rent is applied solely for the purposes of the society.

Battle sites

15. Land acquired by a society or association by reason of its being the site of any battle fought in any war, and maintained, preserved and kept open to the public in order to promote the spirit of patriotism.

Exhibition buildings of companies

16. The land of every company formed for the erection of exhibition buildings to the extent to which the council of the municipality in which the land is situate consents that it shall be exempt.

Machinery

17. All machinery and equipment used for manufacturing or farming purposes or for the purposes of a concentrator or smelter of ore or metals, including the foundations on which they rest, but not including machinery and equipment to the extent that it is used, intended or required for lighting, heating or other building purposes or machinery owned, operated or used by a transportation system or by a person having the right, authority or permission to construct, maintain or operate within Ontario in, under, above, on or through any highway, lane or other public communication, public place or public water, any structure or other thing, for the purposes of a bridge or transportation system, or for the purpose of conducting steam, heat, water, gas, oil, electricity or any property, substance or product capable of transportation, transmission or conveyance for the supply of water, light, heat, power or other service.

Machinery for producing electric power

18. All machinery and equipment including the foundations on which they rest to the extent and in the proportion used for producing electric power but not including any buildings, structures, structural facilities or fixtures used in connection therewith.

Machinery for energy conservation

- 18.1 Machinery and equipment used for the purposes of energy conservation or efficiency and prescribed by the Minister for the purposes of this paragraph.

Forestry purposes

19. One acre used for forestry purposes for every ten acres of the farm in any one municipality or in non-municipal territory under a single ownership but not more than twenty acres in all, and, where the total acreage consists of more than one separately assessed parcel, the assessment corporation shall treat all the parcels as one parcel for the purpose of determining the exemptions under this paragraph and shall apportion the exemption to each parcel in the ratio of the acreage of each parcel used or partly used for forestry purposes to the total acreage of all parcels used or partly used for forestry purposes.

Mineral land and minerals

20. The buildings, plant and machinery under mineral land and the machinery in or on the land only to the extent and in the proportion that the buildings, plant and machinery are used for obtaining minerals from the ground, and all minerals that are in, on or under land.

Certain property of telephone and telegraph companies

21. All the machinery, plant and appliances, wherever situate, and all structures placed on, over, under or affixed to any highway, lane or other public communication, public place or water so long as the machinery, plant, appliances or

structures are used by any telephone or telegraph company in connection with and as part of the operations of its telephone or telegraph business, and in this paragraph “telegraph company” includes a person or association of persons owning, controlling or operating a telegraph system or line, but does not include a municipality owning, controlling or operating a telegraph system or line.

Improvements for seniors and persons with a disability

22. All alterations, improvements and additions commenced after May 15, 1984 that are made to a parcel of land containing an existing residential unit to provide, or the portion as may be prescribed by the Minister of a new residential unit constructed to provide, accommodation for or improved facilities for the accommodation of a person who would, but for the accommodation or improved facilities provided, have to live in other premises where on-site care would be provided to the person, if the following conditions are met:
- i. the person is at least 65 years of age or has a disability and the person resides in the premises as his or her personal residence,
 - ii. the owner of the property applies to the assessment corporation for the exemption and the exemption is approved by the assessment corporation,
 - iii. the land is assessed as residential and comprises not more than three residential units, and
 - iv. the person occupying the property in which the person who is at least 65 years of age or has a disability resides is not in the business of offering care to such persons.

This paragraph applies to the 2001 and subsequent taxation years.

Additional residential units for seniors

- 22.1 A structure erected or placed on land that is a garden suite within the meaning of the *Planning Act*, if the following conditions are satisfied:
- i. a by-law or order under the *Planning Act* provides that the use of the garden suite is temporary,
 - ii. the garden suite is used as the personal residence of a person who is at least 65 years of age, and
 - iii. the landowner also has his or her personal residence on the land and is a family member of the person described in subparagraph ii.

Amusement rides

23. Roller-coasters, monorails, slides, ferris wheels, merry-go-rounds or other similar mechanical amusement devices on which a person rides, including any machinery, equipment, rails, supports and trestles used for their operation and the foundations on which they rest, erected or placed upon, in, over, under or affixed to land occupied by the operator of an amusement park.

Airports

24. Land that is owned or leased by an authority that operates an airport, subject to the following:
- i. The authority must be,
 - A. a designated airport authority within the meaning of the *Airport Transfer (Miscellaneous Matters) Act* (Canada) and that is designated by the Minister for the purposes of this paragraph, or
 - B. an authority that is prescribed by the Minister for the purposes of this paragraph in respect of a particular airport.
 - ii. In the case of an authority referred to in subparagraph i B, this paragraph applies only to land used in connection with the operation of an airport.
 - iii. The authority must make payments in lieu of taxes to the municipality in which the land is located at the times and in the amounts determined in accordance with the regulations.
 - iv. The authority must provide any relevant information requested by the Minister, the municipality or the assessment corporation as soon as is practicable.
 - v. The exemption does not apply to any portion of the land leased by a tenant to whom section 18 applies, other than the authority.
 - vi. If the authority fails to comply with the requirements specified in subparagraph iii, the authority shall pay the taxes for municipal and school purposes that would be payable for the taxation year if the property was taxable and the tax roll for the municipality shall be amended accordingly.

This paragraph applies to the 2013 and subsequent taxation years.

Conservation land

25. Land that is conservation land as defined in the regulations.

Small theatres

26. Land used as a theatre that contains fewer than 1,000 seats and that, when it is used in the taxation year, is used predominantly to present live performances of drama, comedy, music or dance. This paragraph does not apply to land used as a dinner theatre, nightclub, tavern, cocktail lounge, bar, striptease club or similar establishment. This paragraph does not apply to a building that was converted to a theatre unless the conversion involved modifications to the building.

Large non-profit theatres

27. Land owned by a non-profit corporation without share capital, other than any portion of the land occupied for more than 90 consecutive days by an entity other than a non-profit corporation without share capital, on which is situated a theatre containing at least 1,000 seats that is used for a total of at least 183 days in the taxation year for the rehearsal or presentation of live performances of drama, comedy, music or dance, including opera or ballet, if the live performances are not presented with the intention of generating profit, including land on which such a theatre is being constructed, but not if,
- i. the theatre is operated or will be operated after it is constructed by an entity other than a non-profit corporation without share capital,
 - ii. the land is used as a dinner theatre, nightclub, tavern, cocktail lounge, bar, striptease club or similar establishment, or
 - iii. an establishment described in subparagraph ii is being constructed on the land.

Hydro-electric generating stations

28. A hydro-electric generating station, as defined in subsection 92.1 (24) of the *Electricity Act, 1998* and land, buildings and structures used in connection with the generating station, as may be prescribed by the Minister, but not any portion of the land, buildings or structures used for any other purpose. This paragraph applies to the 2001 and subsequent taxation years.

Poles and wires

29. Substructures, superstructures, rails, ties, poles, towers or lines owned by a power utility prescribed by the Minister under subsection 315 (4) of the *Municipal Act, 2001* or subsection 280 (2) of the *City of Toronto Act, 2006* or owned by a municipal electricity utility, as defined in section 88 of the *Electricity Act, 1998*. R.S.O. 1990, c. A.31, s. 3; 1997, c. 5, s. 4; 1997, c. 29, s. 3 (1-3); 1997, c. 43, Sched. F, s. 1 (1); 1997, c. 43, Sched. G, s. 18 (6); 1998, c. 28, s. 66; 2000, c. 25, s. 2; 2002, c. 17, Sched. F, Table; 2002, c. 22, s. 2; 2002, c. 33, s. 141 (1, 2); 2004, c. 31, Sched. 3, s. 2; 2006, c. 32, Sched. C, s. 2 (3); 2006, c. 33, Sched. A, s. 4 (1, 2); 2006, c. 34, Sched. D, s. 94 (2, 4); 2008, c. 7, Sched. A, s. 3; 2008, c. 19, Sched. A, s. 2; 2009, c. 18, Sched. 1, s. 2; 2010, c. 26, Sched. 2, s. 1; 2011, c. 9, Sched. 3, s. 1 (1); 2012, c. 8, Sched. 1, s. 1; 2014, c. 7, Sched. 1, s. 1; 2014, c. 11, Sched. 6, s. 1; 2015, c. 38, Sched. 1, s. 2.

Note: A paragraph of subsection 3 (1) that is amended or repealed by the Statutes of Ontario, 1997, chapter 29 continues to apply with respect to the following land, as though the paragraph had not been amended or repealed, until there is a change in who owns or occupies the land or in the use of the land:

1. Land to which the paragraph applied for the entire 1997 taxation year.
2. Land to which the paragraph first became applicable after January 1, 1997 and before November 25, 1997, if the paragraph applies to the land on December 31, 1997.

See: 1997, c. 29, s. 72, as re-enacted by 1997, c. 43, Sched. F, s. 3.

Note: If the paragraph of section 3 that has been amended or repealed by the Statutes of Ontario, 1997, chapter 29 did not require that the land be owned by a particular person in order to be exempt from taxation, the paragraph continues to apply with respect to the land even if there has been a change in the ownership of the land so long as the land continues to be occupied and used as required by the paragraph before the change under the Statutes of Ontario, 1999, chapter 9, subsection 110 (1). See: 1999, c. 9, s. 110 (1).

Note: If a person has paid an amount of tax to a municipality under section 72 of the *Fair Municipal Finance Act, 1997 (No. 2)* that, as a result of subsection 72 (2) of that Act, as enacted by the Statutes of Ontario, 1999, chapter 9, subsection 110 (1), is deemed not to have been payable, the clerk of the municipality shall amend the collector's roll accordingly and the municipality shall refund that amount to the person. See: 1999, c. 9, s. 110 (2).

Non-application: special exemptions

(1.1) Despite any provision in any Act of special or general application, an exemption from assessment or taxation under such an Act for burial sites, burying grounds or cemeteries shall, on and after the day section 141 of the *Funeral, Burial and Cremation Services Act, 2002* comes into force, no longer apply. 2002, c. 33, s. 141 (4).

International bridges and tunnels

(2) The following apply with respect to a bridge or tunnel that crosses a river forming the boundary between Ontario and the United States:

1. Subject to section 30, land used for the purposes of the bridge or tunnel is liable to taxation even if the land is owned by the Crown or would otherwise be exempt under a paragraph of subsection (1). However, the bridge or tunnel structure is taxable only under section 320 of the *Municipal Act, 2001*.
2. The bridge or tunnel structure shall not be considered in the assessment of the land used for the purposes of the bridge or tunnel.
3. Land used for the purposes of the bridge or tunnel is not liable to taxation for school purposes. 1997, c. 29, s. 3 (4); 2002, c. 17, Sched. F, Table.

Definition

(3) In subsection (2),

“land used for the purposes of the bridge or tunnel” includes land at the end of the bridge or tunnel used in connection with the bridge or tunnel, including duty-free stores. 1997, c. 29, s. 3 (4).

Certain lands

(4) The following apply to land described in subsection 315 (1) of the *Municipal Act, 2001*:

1. The land is liable to taxation but only as provided under section 315 of the *Municipal Act, 2001* or Division B of Part IX of the *Education Act*.
2. No assessed value or classification is required for the land. 2002, c. 17, Sched. F, Table.

City of Toronto

(5) The following apply to land described in subsection 280 (1) of the *City of Toronto Act, 2006*:

1. The land is liable to taxation but only as provided under section 280 of the *City of Toronto Act, 2006* or Division B of Part IX of the *Education Act*.
2. No assessed value or classification is required for the land. 2006, c. 32, Sched. C, s. 2 (4).

Same

(6) The following apply to land described in subsection 5 (2) of the *Provincial Land Tax Act, 2006*:

1. The land is liable to taxation but only as provided under section 5 of the *Provincial Land Tax Act, 2006* or Division B of Part IX of the *Education Act*.
2. No assessed value or classification is required for the land. 2006, c. 33, Sched. A, s. 4 (3).

Certain Crown land, non-municipal territory

(7) Despite subsection (1), land in non-municipal territory that is not registered under the *Land Titles Act* or the *Registry Act* is not liable to assessment, taxation or classification unless the land is described in subsection 18 (1) or (1.1) of this Act. 2006, c. 33, Sched. A, s. 4 (4).

Note: Subsections 3 (6) and (7) were enacted as subsections 3 (5) and (6) in source law, Statutes of Ontario, 2006, chapter 33, Schedule A, subsections 4 (3) and (4). Subsection 3 (6) is renumbered in this consolidation to distinguish it from existing subsection 3 (5), enacted by the Statutes of Ontario 2006, chapter 32, Schedule C, subsection 2 (4), and subsection 3 (7) is renumbered in consequence.

Continued exemption re renewable energy sources

(8) If machinery or equipment used to produce electricity from a renewable energy source prescribed by the Minister is installed on land that would otherwise be exempt from taxation under this or any other Act, the land remains exempt from taxation in circumstances prescribed by the Minister. 2011, c. 9, Sched. 3, s. 1 (2).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 4 (2) - 01/01/1998; 1997, c. 29, s. 3 (1, 3, 4) - 01/01/1998; 1997, c. 43, Sched. F, s. 1 (1) - 01/01/1998; 1998, c. 28, s. 66 - 06/04/1999

2000, c. 25, s. 2 (1-5) - 04/12/2000

2002, c. 17, Sched. F, Table - 01/01/2003; 2002, c. 22, s. 2 - 01/01/2003; 2002, c. 33, s. 141 (1, 2, 4) - 31/12/2012; 2002, c. 33, s. 141 (3) - See: Table of Public Statute Provisions Repealed Under Section 10.1 of the *Legislation Act, 2006* - 31/12/2012

2004, c. 31, Sched. 3, s. 2 - 01/01/2003

2006, c. 32, Sched. C, s. 2 (3, 4) - 01/01/2007; 2006, c. 33, Sched. A, s. 4 (1) - 01/04/2004; 2006, c. 33, Sched. A, s. 4 (2, 4) - 20/12/2006; 2006, c. 33, Sched. A, s. 4 (3) - 01/01/2009; 2006, c. 34, Sched. D, s. 94 (2, 4) - 01/07/2012

2008, c. 7, Sched. A, s. 3 - 14/05/2008; 2008, c. 19, Sched. A, s. 2 (1, 2) - 01/01/2004; 2008, c. 19, Sched. A, s. 2 (3) - 01/01/2005

2009, c. 18, Sched. 1, s. 2 - 05/06/2009

2010, c. 26, Sched. 2, s. 1 - 01/01/1998

2011, c. 9, Sched. 3, s. 1 (1, 2) - 01/01/2011

2012, c. 8, Sched. 1, s. 1 - 01/01/2010

2014, c. 7, Sched. 1, s. 1 - 24/07/2014; 2014, c. 11, Sched. 6, s. 1 - not in force

2015, c. 38, Sched. 1, s. 2 (1) - 01/01/2016; 2015, c. 38, Sched. 1, s. 2 (2) - 10/12/2015

2017, c. 14, Sched. 4, s. 1 - not in force

3.1 REPEALED: 2004, c. 31, Sched. 3, s. 3 (1).

Section Amendments with date in force (d/m/y)

2002, c. 23, s. 1 - 09/12/2002

2004, c. 23, Sched. C, s. 1 - 01/01/2005; 2004, c. 31, Sched. 3, s. 3 (1) - 16/12/2004

Exemption for religious organizations

4 (1) The land of a religious organization is exempted from taxation in the circumstances and to the extent described in this section if the land is owned by the organization and occupied and used solely for recreational purposes. 2006, c. 33, Sched. A, s. 5.

Land in a municipality

(2) The council of a municipality may pass by-laws exempting from taxation, other than school taxes and local improvement rates, land owned by the religious organizations named in the by-law on such conditions as may be set out in the by-laws. 2006, c. 33, Sched. A, s. 5.

Land in non-municipal territory

(3) The Minister may make regulations exempting from taxation, other than school taxes, land in non-municipal territory owned by the religious organizations named in the regulations on such conditions as may be set out in the regulations. 2006, c. 33, Sched. A, s. 5.

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 5 - 20/12/2006

Where land ceases to be used for forestry purposes

5 The council of a municipality that was a town, village or township on December 31, 2002 may by by-law provide that, if any part of a farm exempted under paragraph 19 of subsection 3 (1) ceases to be used for forestry purposes so as not to come within the purview of the paragraph, the assessment corporation shall so report to the clerk and that the clerk shall forthwith amend the tax roll by inserting therein,

(a) the rates or taxes with which the farm would have been chargeable for the preceding three years if the part of the farm had not been exempt; or

(b) the portion of the rates or taxes that the by-law may provide or the council may by resolution deem proper,

and the rates or taxes or portion thereof are collectable in accordance with the amended roll. R.S.O. 1990, c. A.31, s. 5; 2002, c. 17, Sched. F, Table; 2006, c. 33, Sched. A, s. 6.

Section Amendments with date in force (d/m/y)

2002, c. 17, Sched. F, Table - 01/01/2003

2006, c. 33, Sched. A, s. 6 - 20/12/2006

Exemption for the Navy League of Canada

6 (1) The land owned by the Navy League of Canada is exempted from taxation in the circumstances and to the extent described in this section if the land is occupied and used solely for the purposes of carrying out the activities of the Ontario Division of the Navy League. 2006, c. 33, Sched. A, s. 7.

Land in a municipality

(2) The council of a municipality may pass by-laws exempting from taxation, other than school taxes and local improvement rates, land owned by the Navy League of Canada on such conditions as may be set out in the by-laws. 2006, c. 33, Sched. A, s. 7.

Land in non-municipal territory

(3) The Minister may make regulations exempting from taxation, other than school taxes, land in non-municipal territory owned by the Navy League of Canada on such conditions as may be set out in the regulations. 2006, c. 33, Sched. A, s. 7.

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 7 - 20/12/2006

Exemption for land used by veterans

6.1 (1) Land that is used and occupied as a memorial home, clubhouse or athletic grounds by persons who served in the armed forces of His or Her Majesty or an ally of His or Her Majesty in any war is exempted from taxation in the circumstances and to the extent described in this section. 2006, c. 33, Sched. A, s. 7.

Land in municipalities

(2) The council of a local or upper-tier municipality, as the case may be, may pass by-laws exempting land described in subsection (1) from taxation for its purposes on such conditions as may be set out in the by-laws. 2007, c. 7, Sched. 1, s. 1 (1).

Restriction

(3) An exemption under subsection (2) must not exceed 10 years but may be renewed at any time during the last year of the exemption. 2006, c. 33, Sched. A, s. 7.

Exception

(4) An exemption under subsection (2) does not affect the obligation to pay fees or charges that have priority lien status. 2006, c. 33, Sched. A, s. 7.

Land in non-municipal territory

(5) The Minister may make regulations exempting from taxation, other than school taxes, land described in subsection (1) in non-municipal territory on such conditions as may be set out in the regulations. 2006, c. 33, Sched. A, s. 7.

Transition

(6) Despite the repeal of section 325 of the *Municipal Act, 2001* on December 20, 2006, a by-law passed under that section that was in effect on December 19, 2006 is, on and after December 20, 2006, deemed to have been authorized by subsection (2). 2007, c. 7, Sched. 1, s. 1 (2).

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 7 - 20/12/2006

2007, c. 7, Sched. 1, s. 1 (1, 2) - 20/12/2006

Property classes

7 (1) The Minister shall prescribe classes of real property for the purposes of this Act. 1997, c. 5, s. 5.

Same

(2) The classes prescribed by the Minister shall include, but are not restricted to, the following:

1. The residential property class.

2. The multi-residential property class.
3. The commercial property class.
4. The industrial property class.
5. The pipe line property class.
6. The farm property class.
7. The managed forests property class. 1997, c. 5, s. 5; 1997, c. 29, s. 4; 2002, c. 22, s. 3.

Discretion not affected

(3) Nothing in subsection (2) restricts the discretion of the Minister to define what is included in a class. 1997, c. 5, s. 5.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 5 - 01/12/1997; 1997, c. 29, s. 4 - 01/12/1997

2002, c. 22, s. 3 (1, 2) - 01/01/2003

Subclasses for tax reductions

8 (1) For the purposes of providing tax reductions, the Minister shall prescribe the following subclasses of real property for land located in municipalities:

1. Up to three subclasses for farm land awaiting development for each of the following classes of real property,
 - i. the residential property class,
 - ii. the multi-residential property class,
 - iii. the commercial property class,
 - iv. the industrial property class.
2. A subclass for vacant land for each of the following classes of real property,
 - i. the commercial property class and such other classes of real property prescribed by the Minister for the purposes of this subparagraph,
 - ii. the industrial property class and such other classes of real property prescribed by the Minister for the purposes of this subparagraph.
3. A subclass for excess land for each of the following classes of real property,
 - i. the commercial property class and such other classes of real property prescribed by the Minister for the purposes of this subparagraph,
 - ii. the industrial property class and such other classes of real property prescribed by the Minister for the purposes of this subparagraph. 1997, c. 29, s. 5; 1998, c. 3, s. 2; 2000, c. 25, s. 3 (1); 2002, c. 22, s. 4; 2006, c. 33, Sched. A, s. 8 (1).

Same

(1.1) The Minister may also prescribe additional subclasses of real property for land located in municipalities. 2017, c. 8, Sched. 2, s. 3.

Same

(2) The Minister may also prescribe a subclass for eligible theatres for the commercial property class for the City of Toronto. 1997, c. 29, s. 5; 2006, c. 32, Sched. C, s. 2 (5).

Same, non-municipal territory

(2.1) For the purposes of providing tax reductions, the Minister may prescribe subclasses of real property for land located in non-municipal territory. 2006, c. 33, Sched. A, s. 8 (2).

Discretion not affected

(3) Nothing in subsection (1), (2) or (2.1) restricts the discretion of the Minister to define what is included in a subclass. 1997, c. 29, s. 5; 2006, c. 33, Sched. A, s. 8 (3).

Excess land

(4) The subclasses for excess land shall be prescribed so that they consist of those portions of properties that are excess land as prescribed under this section and subsection 14 (5) applies to those portions. 2000, c. 25, s. 3 (2).

Transition

(4.1) Subsection (4) and paragraph 3 of subsection (1) apply with respect to 2001 and subsequent taxation years but those provisions as they read before the coming into force of section 3 of the *Continued Protection for Property Taxpayers Act, 2000* apply with respect to the 2000 taxation year. 2000, c. 25, s. 3 (2).

Application, etc., may be required

(5) A subclass may be prescribed so as to require, as a condition of land being in the subclass, that an application be made in respect of the land or that information in respect of the land be given to the assessment corporation. 1997, c. 29, s. 5; 1997, c. 43, Sched. G, s. 18 (7).

Section Amendments with date in force (d/m/y)

1997, c. 29, s. 5 - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (7) - 31/12/1998; 1998, c. 3, s. 2 (1, 2) - 11/06/1998

2000, c. 25, s. 3 (1, 2) - 01/01/2001

2002, c. 22, s. 4 - 01/01/2003

2006, c. 32, Sched. C, s. 2 (5) - 01/01/2007; 2006, c. 33, Sched. A, s. 8 (1-3) - 20/12/2006

2017, c. 8, Sched. 2, s. 3 - 17/05/2017

Assessment of easements

9 (1) Where an easement is appurtenant to any land, it shall be assessed in connection with and as part of the land at the added value it gives to the land as the dominant tenement, and the assessment of the land that, as the servient tenement, is subject to the easement shall be reduced accordingly. R.S.O. 1990, c. A.31, s. 9 (1).

Lanes used as right of way

(2) Where land is laid out and used as a lane and is subject to rights of way that prevent any beneficial use of it by the owner, it shall not be assessed separately, but its value shall be apportioned among the various parcels to which the right of way is appurtenant and shall be included in the assessment of the parcels and in such cases the assessment corporation shall return the land so used as "Lane not assessed". R.S.O. 1990, c. A.31, s. 9 (2); 2006, c. 33, Sched. A, s. 9.

Restrictive covenant

(3) A restrictive covenant running with the land shall be deemed to be an easement within the meaning of this section. R.S.O. 1990, c. A.31, s. 9 (3).

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 9 - 20/12/2006

Right of access

10 (1) A person authorized by the assessment corporation, upon producing proper identification, shall at all reasonable times and upon reasonable request be given free access to all land and to all parts of every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land, for the purpose of making a proper assessment thereof. R.S.O. 1990, c. A.31, s. 10 (1); 1997, c. 5, s. 6 (1); 2006, c. 33, Sched. A, s. 10.

Information

(2) Every adult person present on land when any person referred to in subsection (1) visits the land in the performance of his or her duties shall upon request give to the person all the information in his or her knowledge that will assist the person to make a proper assessment of the land and every building, structure, machinery and fixture erected or placed upon, in, over, under or affixed to the land and to obtain the information he or she requires with respect to any person whose name he or she is required to enter on the assessment roll or concerning whom he or she is required to obtain any information for the purpose of the enumeration required by section 15. R.S.O. 1990, c. A.31, s. 10 (2); 1997, c. 5, s. 6 (2).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 6 (1, 2) - 01/12/1997

2006, c. 33, Sched. A, s. 10 - 20/12/2006

Request for information

11 (1) For any purpose relating to the assessment of land, the assessment corporation may, by letter sent by mail, served personally or delivered by courier, require a person who is or may be assessed in respect of the land to provide any information or produce any document relating to the assessment of land within such reasonable time as is set out in the letter. 1997, c. 5, s. 7; 2006, c. 33, Sched. A, s. 11 (1).

Return of information

(2) A person who receives a letter under subsection (1) shall, within the time set out in the letter, provide to the assessment corporation all the information required that is within the person's knowledge and produce all the documents required that are within the person's possession or control. 1997, c. 5, s. 7; 2006, c. 33, Sched. A, s. 11 (2).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 7 - 01/12/1997

2006, c. 33, Sched. A, s. 11 (1, 2) - 20/12/2006

Effect of statements under s. 10 or 11

12 The assessment corporation is not bound by any statement delivered under section 10 or 11 nor does it excuse the assessment corporation from making due inquiry to ascertain the correctness of the statement and, despite any such statement, the assessment corporation may assess every person for the amount that the assessment corporation believes to be just and correct and may omit from the assessment roll the person's name or any land that the person claims to own or occupy if the assessment corporation has reason to believe that the person is not entitled to be placed on the roll or to be assessed for the land. 2006, c. 33, Sched. A, s. 12.

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 12 - 20/12/2006

Offence for not furnishing information

13 (1) Every person who, having been required to furnish information under section 10 or 11 makes default in delivering or furnishing it, every person who fails to provide information as required under section 16.1 or 16.2 and any corporation that makes default in delivering the statement or notice mentioned in section 25 or 30, is guilty of an offence and on conviction is liable to a fine of not more than \$1,000 and an additional fine of \$100 for each day during which default continues. R.S.O. 1990, c. A.31, s. 13 (1); 1997, c. 5, s. 8; 2006, c. 34, Sched. D, s. 94 (5).

for false statement

(2) Every person who knowingly states anything false in any such statement or in furnishing the information is guilty of an offence and on conviction is liable to a fine of not more than \$2,000. R.S.O. 1990, c. A.31, s. 13 (2).

Idem

(3) Every person who has made, or participated in, assented to or acquiesced in the making of, a false or deceptive statement in any application or supporting document required to determine eligibility for exemption from taxation under paragraph 22 of subsection 3 (1) is guilty of an offence and on conviction is liable to a fine of the amount of the tax that, had the true facts been stated, would have been payable, plus an amount of not more than \$2,000. R.S.O. 1990, c. A.31, s. 13 (3).

for obstructing the assessment corporation, etc.

(4) Every person who wilfully obstructs or interferes with any person referred to in subsection 10 (1) in the performance of any of his or her duties or the exercise of his or her rights, powers and privileges under this Act is guilty of an offence and on conviction is liable to a fine of not more than \$2,000. R.S.O. 1990, c. A.31, s. 13 (4).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 8 - 01/12/1997

2006, c. 34, Sched. D, s. 94 (5) - 01/07/2012

Assessment roll

Contents

14 (1) The assessment corporation shall prepare an assessment roll for each municipality, for each locality and for non-municipal territory and the assessment roll shall contain the following information as well as the information required under subsections (1.1) and (1.2):

1. The name and surnames, in full, if they can be ascertained, of all persons who are liable to assessment in the municipality or in the non-municipal territory, as the case may be.
2. The amount assessable against each person who is liable to assessment, opposite the person's name.
3. A description of each property sufficient to identify it.
4. The number of acres, or other measures showing the extent of the land.
5. The current value of the land.
6. The value of the land liable to taxation.
7. The value of land exempt from taxation.
8. The classification of the land.
9. Such other information as may be prescribed by the Minister. 2006, c. 33, Sched. A, s. 13 (1).

Additional contents, land in a municipality or locality

(1.1) The assessment roll shall also contain the following information respecting land in a municipality or locality:

1. The name of every tenant who is a supporter of a school board.
2. The type of school board the owner or tenant, as the case may be, supports under the *Education Act*.
3. Whether the owner or tenant, as the case may be, is a French-language rights holder.
4. Religion of the owner or tenant, as the case may be, if he or she is Roman Catholic.
5. In the case of a corporation, whether the corporation is a designated ratepayer under the *Education Act*.
6. Whether the land is liable to school taxes only.
7. The value of the land leased to tenants referred to in subsection 4 (3) of the *Municipal Tax Assistance Act*. 2006, c. 33, Sched. A, s. 13 (1).

Additional contents, land in non-municipal territory

(1.2) The assessment roll shall also contain the following information respecting land in non-municipal territory:

1. Whether the land is located in an area within the jurisdiction of a local services board, a local roads board or a district social services administration board. 2006, c. 33, Sched. A, s. 13 (1).

Preparation

(2) The following provisions shall be observed in the preparation of the assessment roll:

1. No assessment shall be made against the name of any deceased person, but, when the assessment corporation is unable to ascertain the name of the person who should be assessed instead of the deceased person, the assessment corporation may enter, instead of the name, the words "Representatives of A.B., deceased" (*giving the name of the deceased person*).
2. Each subdivision shall be assessed separately, and every parcel of land (whether a whole subdivision or a portion thereof, or the whole or a portion of a building thereon) in the separate occupation of any person shall be separately assessed; provided that no portion of any building used or intended to be used as a residence shall be separately assessed unless it is a domestic establishment of two or more rooms in which the occupants usually sleep and prepare and serve meals.
3. Where a block of vacant land subdivided into lots is owned by the same person, it may be entered on the roll as so many acres of the original block or lot if the numbers and description of the lots into which it is subdivided are also entered on the roll. R.S.O. 1990, c. A.31, s. 14 (2); 2006, c. 33, Sched. A, s. 13 (2).

Attributable assessment for school purposes

(3) If a parcel of land has more than one self-contained residential unit, the assessment attributable, for school support purposes, to the person who occupies such a unit shall be determined by dividing the assessment attributable to all the self-contained residential units on the parcel of land by the number of such units. 1997, c. 31, s. 143 (5).

Determining school support

(4) In the preparation of the assessment roll, the assessment corporation, in determining the names and school support of persons, shall be guided by the applications received and approved by the assessment corporation under section 16 of this Act and by the notices received under section 237 of the *Education Act*. 1997, c. 31, s. 143 (6); 1997, c. 43, Sched. G, s. 18 (9).

Portions classified in different property classes

(5) If portions of a property are classified in different classes of real property or subclasses of real property, the assessment corporation shall determine the share of the value attributable to each class or subclass, assess the property according to the proportion that each share constitutes of the total value and set out each proportion on the assessment roll. 2000, c. 25, s. 4 (2).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 9 (1, 2) - 01/12/1997; 1997, c. 29, s. 6 (1) - 01/12/1997; 1997, c. 31, s. 143 (2-6) - 01/01/1998; 1997, c. 43, Sched. G, s. 18 (8, 9) - 31/12/1998

2000, c. 25, s. 4 (1, 2) - 04/12/2000

2004, c. 31, Sched. 3, s. 4 - 16/12/2004

2006, c. 33, Sched. A, s. 13 (1, 2) - 20/12/2006

Enumeration

15 (1) For the purposes of the *Municipal Elections Act, 1996*, the assessment corporation shall conduct an enumeration of the inhabitants of a municipality and locality at the times and in the manner prescribed by the Minister. 2016, c. 15, s. 72 (2).

Same, non-municipal territory

(2) For the purposes of elections to boards constituted under the *District Social Services Administration Boards Act* or under other provincial statutes, the assessment corporation shall conduct an enumeration of the inhabitants of all or part of the non-municipal territory at the times and in the manner prescribed by the Minister. 2016, c. 15, s. 72 (2).

Section Amendments with date in force (d/m/y)

1997, c. 43, Sched. G, s. 18 (11) - 31/12/1998

2000, c. 5, s. 6 - 08/06/2000

2007, c. 7, Sched. 1, s. 2 - 17/05/2007

2016, c. 15, s. 72 (2) - 09/06/2016

Annual school support list

16 (1) Every year, the assessment corporation shall prepare a list showing, for each municipality or locality, name of every person who is entitled to support a school board and the type of school board that the person supports. The corporation shall deliver the list to the secretary of each school board in the municipality or locality on or before September 30 in the year. 1997, c. 43, Sched. G, s. 18 (12).

Preparation of list

(2) Subject to subsection (3), the list referred to in subsection (1) shall be prepared on the basis of information contained in the last enumeration, including updates thereto under section 15. 1991, c. 11, s. 2; 1997, c. 31, s. 143 (8).

Application respecting school support

(3) Any person may apply in a form approved by the Minister to the assessment corporation to have his or her name included or altered in the assessment roll as a supporter of a type of school board under the *Education Act*. 1997, c. 31, s. 143 (9); 1997, c. 43, Sched. G, s. 18 (13).

School support

(4) Unless an application is received and approved by the assessment corporation under section 16 to the contrary, the assessment corporation shall indicate in the assessment roll that a person is an English-language public board supporter if that person is entitled to be such a supporter under the *Education Act*. 1997, c. 31, s. 143 (10); 1997, c. 43, Sched. G, s. 18 (14).

Format of list

(5) At the request of the secretary of the school board, the assessment corporation may deliver the list referred to in subsection (1) in a format that will facilitate the use of mechanical or electronic means in the printing, reproduction or other use of the list. R.S.O. 1990, c. A.31, s. 16 (5); 1997, c. 43, Sched. G, s. 18 (15).

Regulations

(6) The Minister may make regulations prescribing the procedures to be used by a person applying to the assessment corporation under subsection (3). 1997, c. 5, s. 10 (2); 1997, c. 43, Sched. G, s. 18 (16).

Approval of application

(7) If the assessment corporation is satisfied that the inclusion or alteration requested in an application under subsection (3) should be made, the corporation shall approve the application; its approval is indicated by the signature of its agent or employee. 1997, c. 43, Sched. G, s. 18 (17).

Delivery of application by assessment corporation

(8) If the assessment corporation approves an application under subsection (3), the assessment corporation shall deliver a copy of the approved application to the secretary of each school board in the municipality or locality in which the applicant is entitled to support a school board. 1997, c. 31, s. 143 (11); 1997, c. 43, Sched. G, s. 18 (18).

Refusal to approve application

(9) Subject to subsection (10), if in the opinion of the assessment corporation, the statements made by an applicant in the applicant's application under this section do not show that the applicant is entitled to have the list amended as requested, the corporation shall inform the applicant in writing that the application is refused, that the school support of the applicant as designated on the list prepared under this section will be confirmed on the notice of assessment to which the applicant is entitled under section 31 and that the applicant may, upon receipt of the notice of assessment, appeal the school support designation as confirmed by the assessment corporation to the Assessment Review Board under section 40. R.S.O. 1990, c. A.31, s. 16 (9); 1997, c. 43, Sched. G, s. 18 (19).

Application considered after delivery of notice of assessment

(10) Where an application under this section has been received by the assessment corporation before the day fixed for the return of the roll but has not been considered by the corporation until after the delivery of the notice of assessment provided for in section 31, the assessment corporation shall, if the corporation refuses the application, inform the applicant in writing that the inclusion or amendment requested in the application is refused and that an appeal may be taken by appealing to the Assessment Review Board the applicant's school support designation as shown on the notice of assessment delivered under section 31 but, where the assessment corporation approves the application, the corporation shall deliver to the applicant an amended notice of assessment. R.S.O. 1990, c. A.31, s. 16 (10); 1997, c. 43, Sched. G, s. 18 (19); 1998, c. 33, s. 3.

Section Amendments with date in force (d/m/y)

1991, c. 11, s. 2 - 01/01/1991; 1997, c. 5, s. 10 (2) - 01/12/1997; 1997, c. 31, s. 143 (8-11) - 01/01/1998; 1997, c. 43, Sched. G, s. 18 (12-19) - 31/12/1998; 1998, c. 33, s. 3 - 31/12/1998

Information from landlords

16.1 (1) For the purposes of sections 15 and 16, on or before July 31 in each year, every owner of a property with seven or more self-contained residential units shall provide the assessment corporation with the information described in subsection (2). 1997, c. 5, s. 11; 1997, c. 43, Sched. G, s. 18 (20).

What information is required

(2) The information referred to in subsection (1) is the names and unit numbers of the persons who, during the 12-month period that ends with, and includes, July 1 in the year in which the information is provided,

- (a) have become residential tenants of the property;
- (b) have ceased to be residential tenants of the property; or
- (c) have continued to be residential tenants of the property but have changed units. 1997, c. 5, s. 11.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 11 - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (20) - 31/12/1998

Notification by cemetery landowner

16.2 For the purposes of paragraphs 2, 2.1, 2.2 and 3 of subsection 3 (1), every owner of a cemetery property that is of a class prescribed by the Minister shall provide the assessment corporation with the information prescribed by the Minister at the time and in the manner prescribed by the Minister. 2006, c. 34, Sched. D, s. 94 (6).

Section Amendments with date in force (d/m/y)

2006, c. 34, Sched. D, s. 94 (6) - 01/07/2012

Land assessed against owner

17 (1) Subject to section 18, land shall be assessed against the owner. 1997, c. 29, s. 7 (1).

Land held by trustees, etc.

(2) Land held by a person as a trustee, guardian, executor or administrator shall be assessed against the person as owner in the same manner as if the person did not hold the land in a representative capacity, but the fact that the person is a trustee, guardian, executor or administrator shall, if known, be stated in the roll, and the person is only personally liable when and to the extent that the person has property as trustee, guardian, executor or administrator, available for payment of the taxes. R.S.O. 1990, c. A.31, s. 17 (2); 1997, c. 29, s. 7 (2).

Section Amendments with date in force (d/m/y)

1997, c. 29, s. 7 (1, 2) -31/12/1997

Land to be assessed against owner and tenant for certain *Education Act* purposes

17.1 (1) For the purposes of rates levied under Division C of Part IX of the *Education Act*, land shall, subject to section 18, be assessed against the owner of it and against the tenant of it to the extent of the assessed value of the portion of the land occupied by the tenant. 1997, c. 31, s. 143 (12).

Land held by trustees, etc.

(2) For the purposes of rates levied under Division C of Part IX of the *Education Act*, land held by a person as trustee, guardian, executor or administrator shall be assessed against the person as owner or tenant of the land, as the case may require, in the same manner as if the person did not hold the land in a representative capacity. 1997, c. 31, s. 143 (12).

Same

(3) The fact that the person is a trustee, guardian, executor or administrator shall, if known, be stated in the roll. 1997, c. 31, s. 143 (12).

Same

(4) The person is only personally liable when and to the extent that the person has property as trustee, guardian, executor or administrator, available for payment of the taxes. 1997, c. 31, s. 143 (12).

Section Amendments with date in force (d/m/y)

1997, c. 31, s. 143 (12) - 01/01/1998

Apportionment of value of multiple occupancy

17.2 (1) Despite subsection 14 (3), for the purposes of rates levied under Division C of Part IX of the *Education Act*, the value of an assessment of an entire parcel of real property that is occupied by more than one person to be assessed under section 17.1 shall be apportioned on the assessment roll among the occupants of the entire real property who are to be assessed in accordance with the regulations made under subsection (2). 1997, c. 31, s. 143 (12).

Regulations

(2) The Minister may make regulations governing the apportionment of the value of assessments for the purposes of subsection (1). 1997, c. 31, s. 143 (12).

Section Amendments with date in force (d/m/y)

1997, c. 31, s. 143 (12) - 01/01/1998

Separate assessment of certain parts

17.3 (1) The Minister may make regulations providing for the assessment, as a separate property, of the portion of a property occupied by a tenant. 1998, c. 33, s. 4.

General or specific

(2) A regulation under subsection (1) may be general or specific in its application and may treat different municipalities and properties differently. 1998, c. 33, s. 4.

Applies only to commercial and industrial

(3) A regulation under subsection (1) may apply only to the commercial classes and industrial classes, both within the meaning of subsection 308 (1) of the *Municipal Act, 2001* or subsection 275 (1) of the *City of Toronto Act, 2006*. 2006, c. 32, Sched. C, s. 2 (6).

Section Amendments with date in force (d/m/y)

1998, c. 33, s. 4 - 18/12/1998

2002, c. 17, Sched. F, Table - 01/01/2003

2006, c. 32, Sched. C, s. 2 (6) - 01/01/2007

Assessment of Crown lands

18 (1) Despite paragraph 1 of subsection 3 (1),

- (a) the tenant of land owned by the Crown shall be assessed in respect of the land as though the tenant were the owner if rent or any valuable consideration is paid in respect of the land; and
- (b) an owner of land in which the Crown has an interest shall be assessed in respect of the land as though a person other than the Crown held the Crown's interest. 1997, c. 29, s. 8.

Same

(1.1) Despite paragraph 1 of subsection 3 (1), the person or entity who has the statutory right created by subsection 114.5 (1) of the *Electricity Act, 1998* to use land owned by the Crown shall be assessed in respect of the land as though the person or entity were the owner. 2002, c. 1, Sched. C, s. 1 (1).

Definitions

(2) For the purposes of this section,

“rent or any valuable consideration” shall be deemed to have been paid, in the case of an employee using as a residence land belonging to the Crown, where there is a reduction in or deduction from the salary, wages, allowances or emoluments of the employee because of the use or where the use is taken into consideration in determining the employee's salary, wages, allowances or emoluments; (“loyer ou autre contrepartie de valeur”)

“residence” means a building or part of a building used as a domestic establishment and consisting of two or more rooms in which persons usually sleep and prepare and serve meals; (“résidence”)

“tenant”, in addition to its meaning under section 1, also includes any person who uses land belonging to the Crown as, or for the purposes of, or in connection with, his or her residence, irrespective of the relationship between him or her and the Crown with respect to the use. (“locataire”) R.S.O. 1990, c. A.31, s. 18 (2).

Application to forest resource licences

(3) This section does not apply to the interest of a person in a licence under Part III of the *Crown Forest Sustainability Act, 1994* or to any right in forest resources harvested or used or to be harvested or used under the licence, or to improvements or equipment temporarily used in connection with operations under the licence. 1994, c. 25, s. 79.

Section Amendments with date in force (d/m/y)

1994, c. 25, s. 79 - 01/04/1995; 1997, c. 29, s. 8 - 01/12/1997

2002, c. 1, Sched. C, s. 1 (1) - 31/12/2002

Assessment based on current value

19 (1) The assessment of land shall be based on its current value. 1997, c. 5, s. 12; 2007, c. 7, Sched. 1, s. 3.

Regulations, special rule

(2) The Minister may make regulations,

- (a) providing that the current value of eligible land be based only on current use if the land would otherwise have a higher current value because of other uses to which the land could be put;

- (b) prescribing what land is eligible for a determination of current value based only on current use including prescribing how long the land must have been used for its current use to be eligible. 1997, c. 5, s. 12.

Same

(2.1) The Minister may make regulations providing that the current value of land must be determined in the manner specified in the regulations. 1999, c. 9, s. 11.

Prescribing assessed value

(2.1.1) The Minister may make regulations prescribing the assessed value or the manner of determining the assessed value of an electricity generating station, other than an electricity generating station subject to section 19.0.1. 2004, c. 31, Sched. 3, s. 5 (1).

Same

(2.2) A regulation under subsection (2.1) or (2.1.1) may be general or specific and may apply to specific properties or types of properties in a municipality or in a portion of a municipality. 1999, c. 9, s. 11; 2004, c. 31, Sched. 3, s. 5 (2).

Municipalities to opt in

(3) Regulations under subsection (2) shall provide that the regulations do not apply to land within a municipality unless the municipality has, in the prescribed manner, opted to have the regulations apply. In this subsection, “municipality” means an upper-tier municipality and a single-tier municipality. 1998, c. 33, s. 5; 2002, c. 17, Sched. F, Table.

(4) REPEALED: 1998, c. 33, s. 5.

Farm lands and buildings

(5) For the purposes of determining the current value of farm lands used only for farm purposes by the owner or used only for farm purposes by a tenant of the owner and buildings thereon used solely for farm purposes, including the residence of the owner or tenant and of the owner’s or tenant’s employees and their families on the farm lands,

- (a) consideration shall be given to the current value of the lands and buildings for farm purposes only;
- (b) consideration shall not be given to sales of lands and buildings to persons whose principal occupation is other than farming; and
- (c) the Minister may, by regulation, define “farm lands” and “farm purposes”. 2000, c. 25, s. 5 (1).

Land and buildings to be valued as farms

(5.0.1) Land or buildings or both, as prescribed by the Minister, shall be valued as described under subsection (5). 2000, c. 25, s. 5 (2).

Where owner dies or retires

(5.1) Where the owner of farm lands entitled to the benefit of subsection (5) dies or retires, the current value of the lands and buildings in respect of which subsection (5) applies shall be determined in the manner provided in subsection (5) for the period the lands are held by the owner after his or her retirement or held by his or her estate after his or her death, but in no case beyond the two years immediately following the owner’s death or retirement unless the lands are occupied by the surviving spouse of the deceased owner or by the retired owner. 1997, c. 5, s. 12; 1999, c. 6, s. 2 (1); 2005, c. 5, s. 3 (1).

Definition

(5.1.1) In subsection (5.1),

“spouse” has the same meaning as in Part III of the *Family Law Act*. 1999, c. 6, s. 2 (2); 2005, c. 5, s. 3 (2).

Conservation land, managed forests

(5.2) The current value of land that is conservation land as defined in the regulations or land in the managed forests property class shall be based only on the current use of the land and not other uses to which the land could be put. 2005, c. 28, Sched. A, s. 2.

Current value of managed forests

(5.2.1) Despite subsection (5.2) and any other provision of this Act, the Minister may, by regulation, provide that the current value of land in the managed forests property class shall be determined in accordance with the regulations. 2005, c. 28, Sched. A, s. 2.

Not necessary that use be permitted

(5.3) It is not necessary, for subsection (5) to apply to farm land used only for farm purposes, that the use be permitted under municipal zoning by-laws. 1997, c. 29, s. 9.

Non-application of subsection (5)

(5.4) Subsection (5) does not apply in the circumstances prescribed by the Minister. 1997, c. 29, s. 9.

Reforested lands

(6) Land that has been planted for forestation or reforestation purposes shall not be assessed at a greater value by reason only of the planting. R.S.O. 1990, c. A.31, s. 19 (6).

Woodlands or orchards

(7) Land used as woodlands or orchards shall not be assessed at a greater value by reason of the presence of the trees thereon nor shall it be assessed at a lesser value by reason of the removal of the trees. R.S.O. 1990, c. A.31, s. 19 (7).

Definition, woodlands

(8) In subsection (7),

“woodlands” means lands having not less than 400 trees per acre of all sizes, or 300 trees measuring over two inches in diameter, or 200 trees measuring over five inches in diameter, or 100 trees measuring over eight inches in diameter (all the measurements to be taken at four and one-half feet from the ground) of one or more of the following kinds: white or Norway pine, white or Norway spruce, hemlock, tamarack, oak, ash, elm, hickory, basswood, tulip (white wood), black cherry, walnut, butternut, chestnut, hard maple, soft maple, cedar, sycamore, beech, black locust, or catalpa, or any other variety that may be designated by order in council, and which lands have been set apart by the owner with the object chiefly, but not necessarily solely, of fostering the growth of the trees thereon and that are fenced and not used for grazing purposes. R.S.O. 1990, c. A.31, s. 19 (8).

Definition, orchards

(9) In subsection (7),

“orchards” means lands having an area of at least one-half acre on which there are at least thirteen fruit trees and on which the number of fruit trees bears a proportion to the area of at least twenty-six fruit trees per acre, of one or more of the following kinds: apple, cherry, grape vine, peach, apricot, pear, plum, and other fruit-producing trees, shrubs or vines that may be designated by order in council. R.S.O. 1990, c. A.31, s. 19 (9).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 12 - 01/12/1997; 1997, c. 29, s. 9 - 01/12/1997; 1998, c. 33, s. 5 - 18/12/1998; 1999, c. 6, s. 2 (2) - 01/03/2000; 1999, c. 9, s. 11 - 14/12/1999

2000, c. 25, s. 5 (1, 2) - 04/12/2000

2002, c. 17, Sched. F, Table - 01/01/2003

2004, c. 31, Sched. 3, s. 5 (1, 2) - 16/12/2004

2005, c. 5, s. 3 (1, 2) - 9/03/2005; 2005, c. 28, Sched. A, s. 2 - 12/12/2005

2007, c. 7, Sched. 1, s. 3 - 17/05/2007

Electricity generating and transformer stations

19.0.1 (1) For the purposes of this Act, the assessed value of generating station buildings or structures, transformer station buildings or structures or any buildings or structures prescribed by the Minister that are situated on land owned by a designated electricity utility or municipal electricity utility shall be determined,

- (a) on the basis of \$86.11 for each square metre of inside ground floor area of,
 - (i) each actual generating station building or structure housing the generating equipment and machinery and any auxiliary equipment and machinery,
 - (ii) each transformer station building or structure housing the transforming equipment and machinery and any auxiliary equipment and machinery, and
 - (iii) any buildings or structures or portions of buildings or structures prescribed by the Minister;

- (b) in the manner prescribed by the Minister for a building or structure or portion of a building or structure prescribed by the Minister; or
- (c) by the Minister for a particular building or structure or portion of a building or structure specified by the Minister, as prescribed by the Minister. 2001, c. 23, s. 2 (1); 2004, c. 31, Sched. 3, s. 6 (1).

Same

- (1.1) Subsection (1) does not apply for the purpose of determining the assessed value of,
- (a) the land on which the buildings and structures described in subsection (1) are situated; or
 - (b) the buildings or structures on that land other than those described in subsection (1). 1999, c. 9, s. 12 (1).

Subsequent owners

(1.2) If a generating station building or structure is owned by one of the persons referred to in subsection 92 (1) of the *Electricity Act, 1998* on January 1, 2000 and is subsequently disposed of by that person, this section continues to apply to the building or structure. 2000, c. 25, s. 6.

No reduction in taxes

(2) The taxes payable for municipal and school purposes on a building or structure to which subsection (1) applies, determined on an annual basis and payable by the owner, shall not be less than the amount of taxes payable for municipal and school purposes on that building or structure in 1998. 1999, c. 9, s. 12 (1).

Payments under s. 27

(3) The reference in subsection (2) to taxes payable for municipal and school purposes shall be deemed to include payments under subsection 27 (3) and payments under section 52 of the *Power Corporation Act*. 1999, c. 9, s. 12 (1).

Former generating stations

- (4) Subsection (1) does not apply to land on which are situated generating station buildings if,
- (a) the buildings are no longer used to generate electricity; and
 - (b) the buildings are not capable, in their present form, of being used to generate electricity.
 - (c) REPEALED: 2004, c. 31, Sched. 3, s. 6 (2).

1998, c. 15, Sched. E, s. 1 (1); 2004, c. 31, Sched. 3, s. 6 (2).

Definitions

(5) In this section,

“designated electricity utility” means,

- (a) Hydro One Inc., as defined in the *Electricity Act, 1998*, or a subsidiary of it within the meaning of that Act, or
- (b) Ontario Power Generation Inc., as defined in the *Electricity Act, 1998*, or a subsidiary of it within the meaning of that Act; (“service public d’électricité désigné”)

“municipal electricity utility” has the same meaning as in Part VI of the *Electricity Act, 1998*. (“service municipal d’électricité”) 1998, c. 15, Sched. E, s. 1 (1); 2002, c. 1, Sched. C, s. 1 (2).

Deemed ownership

(6) For the purposes of subsection (1), a building or structure or portion of a building or structure to which subsection (1) applies shall be deemed to be owned by a designated electricity utility or a municipal electricity utility if the land is owned by the Crown or a municipality and is occupied by the designated electricity utility or the municipal electricity utility. 2001, c. 23, s. 2 (2).

Section Amendments with date in force (d/m/y)

1998, c. 15, Sched. E, s. 1 (1) - 01/04/1999; 1999, c. 9, s. 12 (1) - 01/04/1999

2000, c. 25, s. 6 - 04/12/2000

2001, c. 23, s. 2 (1) - 01/04/1999

2002, c. 1, Sched. C, s. 1 (2) - 27/06/2002

2004, c. 31, Sched. 3, s. 6 (1, 2) - 16/12/2004

Adjustments for certain property classes

19.1 (1) In this section,

“eligible increase” has the meaning prescribed by the Minister. 2007, c. 7, Sched. 1, s. 4; 2008, c. 7, Sched. A, s. 4 (1).

Property classes

(2) This section applies with respect to land in the residential property class, the farm property class, the managed forests property class and such other property classes or sub-classes as may be prescribed by the Minister. 2007, c. 7, Sched. 1, s. 4.

Phasing in eligible increases

(3) For 2009 and subsequent taxation years, if the current value of land increases because of a general reassessment, the current value of the land shall be reduced according to the following rules:

1. For the first taxation year to which the general reassessment applies, the current value of the land is reduced by an amount equal to 75 per cent of the eligible increase.
2. For the taxation year following the taxation year in paragraph 1, the current value of the land is reduced by an amount equal to 50 per cent of the eligible increase.
3. For the taxation year following the taxation year in paragraph 2, the current value of the land is reduced by an amount equal to 25 per cent of the eligible increase. 2007, c. 7, Sched. 1, s. 4.

Further adjustments

(4) The Minister may, by regulation, provide for such other adjustments to the current value of land for the 2009 and subsequent taxation years as he or she considers appropriate including, without limiting the generality of the foregoing,

- (a) adjustments relating to a change made pursuant to section 32, 33 or 34;
- (b) adjustments resulting from a request for reconsideration, an appeal or an application under section 39.1, 40 or 46;
- (c) adjustments where there is no eligible increase in the current value;
- (d) adjustments in such other circumstances as may be prescribed. 2007, c. 7, Sched. 1, s. 4; 2008, c. 7, Sched. A, s. 4 (2).

Assessment corporation to make adjustment

(5) If a change is made to the current value of land other than a change resulting from a general reassessment, the assessment corporation shall make any adjustments required under this section. 2008, c. 19, Sched. A, s. 3.

Adjustment for arithmetical error

(6) If, at any time during a taxation year, the assessment corporation determines that there has been an arithmetical error in an adjustment under this section for the year or a subsequent taxation year, the corporation shall make an adjustment to correct the error. 2008, c. 19, Sched. A, s. 3.

Notice of adjustment

(7) If an adjustment is made under subsection (5) or (6) and no notice showing the adjustment is otherwise given under this Act, the assessment corporation shall notify the person against whom the land is assessed and the municipality within 90 days of making the adjustment. 2008, c. 19, Sched. A, s. 3.

Exception

(8) Sections 39.1 and 40 do not apply to a notice given under subsection (7). 2008, c. 19, Sched. A, s. 3.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 13 - 01/12/1997

2004, c. 7, s. 2 - 17/06/2004

2007, c. 7, Sched. 1, s. 4 - 17/05/2007

2008, c. 7, Sched. A, s. 4 (1, 2) - 14/05/2008; 2008, c. 19, Sched. A, s. 3 - 27/11/2008

Valuation days

19.2 (1) Subject to subsection (5), the day as of which land is valued for a taxation year is determined as follows:

1. For the 2006, 2007 and 2008 taxation years, land is valued as of January 1, 2005.
2. For the period consisting of the four taxation years from 2009 to 2012, land is valued as of January 1, 2008.

3. For each subsequent period consisting of four consecutive taxation years, land is valued as of January 1 of the year preceding the first of those four taxation years. 2007, c. 7, Sched. 1, s. 5.

(2)-(4) REPEALED: 2007, c. 7, Sched. 1, s. 5.

Exception

(5) Subsection (1) does not apply in respect of the valuation of land for a taxation year after 2004 if the Minister prescribes a different day as of which land is valued for that year. 2004, c. 7, s. 3 (2).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 13 - 01/12/1997

2004, c. 7, s. 3 (1, 2) - 17/06/2004

2006, c. 21, Sched. F, s. 136 (1) - no effect - see 2007, c. 7, Sched. 1, s. 5 - 17/05/2007; 2006, c. 33, Sched. A, s. 14 - 20/12/2006

2007, c. 7, Sched. 1, s. 5 - 17/05/2007

Classification day

19.3 The day as of which land shall be classified for a taxation year is June 30 of the previous year. 1997, c. 5, s. 13; 2004, c. 31, Sched. 3, s. 7.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 13 - 01/12/1997

2004, c. 31, Sched. 3, s. 7 - 01/01/2005

19.4 REPEALED: 1998, c. 3, s. 3.

Section Amendments with date in force (d/m/y)

1998, c. 3, s. 3 - 11/06/1998

Assessment of mineral rights

20 (1) REPEALED: 1997, c. 5, s. 14 (1).

Petroleum mineral rights

(2) Where in any deed or conveyance of lands heretofore or hereafter made, the petroleum mineral rights in the lands have been or are reserved to the grantor, the mineral rights shall be assessed at their current value. R.S.O. 1990, c. A.31, s. 20 (2); 1997, c. 5, s. 14 (2).

Minerals and surface rights becoming vested in one owner

(3) Where any estate in mines, minerals or mining rights has heretofore or may hereafter become severed from the estate in the surface rights of the same lands, whether by means of the original patent or lease from the Crown, or by any act of the patentee or lessee, or the heirs, executors, administrators, successors or assigns of the patentee or lessee, the estates after being so severed shall thereafter be and remain for all purposes of taxation and assessment separate estates despite the circumstances that the titles to the estates may thereafter be or become vested in one owner. R.S.O. 1990, c. A.31, s. 20 (3).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 14 (1, 2) - 01/12/1997

Exemption of farm lands from taxation for certain expenditures

21 (1) In any municipality where lands held and used as farm lands only and in blocks of not less than five acres by any one person are not benefited to as great an extent by the expenditure of money for and on account of public improvements, of the character hereinafter mentioned, in the municipality as other lands therein generally, the council shall annually before the 1st day of March pass a by-law declaring what part, if any, of such lands are exempt or partly exempt from taxation for the expenditures of the municipality incurred for waterworks, fire protection, garbage collection, sidewalks, pavements or sewers, or the lighting, oiling, tarring, treating for dust or watering of the streets, regard being had in determining the exemption to any advantage, direct or indirect, to the lands arising from the expenditures or any of them. R.S.O. 1990, c. A.31, s. 21 (1).

Notice

(2) The clerk shall forthwith notify by registered mail each person affected by the by-law as to what exemption is provided for the person's lands by the by-law. R.S.O. 1990, c. A.31, s. 21 (2).

Appeal against by-law

(3) Any person complaining that the by-law does not exempt or does not sufficiently exempt the person or the person's lands from taxation may, within fourteen days after the mailing of the notice, notify the clerk of the municipality and the secretary of the Ontario Municipal Board of the person's intention to appeal against the provisions of the by-law, or any of them, to the Ontario Municipal Board which has power to alter or vary any or all of the provisions of the by-law and to determine the matter of complaint in accordance with the spirit and intent of this section. R.S.O. 1990, c. A.31, s. 21 (3).

Appeal where no by-law passed

(4) If the council fails to pass the by-law before the 1st day of March, any person affected may, on or before the 21st day of March, notify the clerk of the municipality and the Ontario Municipal Board of the person's intention to appeal to the Ontario Municipal Board, and, upon such an appeal being taken, the Ontario Municipal Board may make an order declaring what part, if any, of the lands of the person appealing is exempt or partly exempt from taxation, and the order when published in *The Ontario Gazette* shall be deemed to be the by-law of the council as if passed under subsection (1) except that there shall be no appeal therefrom under subsection (3). R.S.O. 1990, c. A.31, s. 21 (4).

Assessment appeals not affected

(5) Nothing in this section shall be deemed to prevent or affect any right of appeal against an assessment. R.S.O. 1990, c. A.31, s. 21 (5).

Exemption of farm lands in police villages

22 (1) Section 21 applies to a police village so that farm lands situate therein may be exempted or partly exempted from taxation in the same manner, to the same extent, and for the purposes mentioned in that section. R.S.O. 1990, c. A.31, s. 22 (1).

Exemption by-law to be passed by trustees of police village

(2) The trustees or board of trustees of a police village have power to and shall pass by-laws as provided for in section 21 and forthwith after passing the by-law shall furnish a certified copy thereof to the clerk of the local municipality or local municipalities in which the police village or any part thereof is situate, and all notices to be given under that section shall be given to the trustees or board of trustees of the police village instead of to the clerk of the municipality. R.S.O. 1990, c. A.31, s. 22 (2); 2002, c. 17, Sched. F, Table.

Notice of by-law and of decisions to be given to local municipality clerk

(3) The trustees or board of trustees of a police village shall notify the clerk of the local municipality or local municipalities, in which the police village or any part thereof is situate, of any decision of the Ontario Municipal Board in respect of lands in the police village made under section 21 forthwith after it is received. R.S.O. 1990, c. A.31, s. 22 (3); 2002, c. 17, Sched. F, Table.

Application of by-law by local municipality council in striking rates

(4) The provisions of every by-law of a police village passed under the authority of this section, and of every decision of the Ontario Municipal Board with respect to the police village, shall be made applicable by the council of the local municipality or local municipalities in which the police village or any part thereof is situate in striking the rates to be levied in or for the purposes of the police village. R.S.O. 1990, c. A.31, s. 22 (4); 2002, c. 17, Sched. F, Table.

Section Amendments with date in force (d/m/y)

2002, c. 17, Sched. F, Table - 01/01/2003

Agreement for fixed assessment for golf course

23 (1) Any local municipality may enter into an agreement with the owner of a golf course for providing a fixed assessment for the land occupied as a golf course, but not including the part of the land actually occupied by any building or structure or the building or structure, to apply to taxation for general, school and special purposes, but not to apply to taxation for local improvements. R.S.O. 1990, c. A.31, s. 23 (1).

Duties of municipal officials:

(2) Where a golf course has a fixed assessment under an agreement under subsection (1),

assessment

- (a) the golf course shall be assessed each year as if it did not have a fixed assessment;

taxes

- (b) the treasurer shall calculate each year what the taxes would have been on the golf course if it did not have a fixed assessment;

record

- (c) the treasurer shall keep a record of the difference between the taxes paid each year and the taxes that would have been paid if the golf course did not have a fixed assessment and shall debit the golf course with this amount each year during the term of the agreement and shall add to the debit on the 1st day of January in each year the interest that may be agreed upon on the aggregate amount of the debit on that date; and

distribution of taxes

- (d) the taxes paid on the fixed assessment shall be distributed among the bodies for which the municipality is required to levy in the proportion that the levy for each body bears to the total levy. R.S.O. 1990, c. A.31, s. 23 (2).

Agreement to be registered

- (3) Every agreement shall be registered in the proper land registry office for the registry division or land titles division in which the golf course or any part of the golf course is located. 2002, c. 17, Sched. F, Table.

Termination of agreement, as to all of lands

- (4) When an agreement is for any reason terminated as to the whole of the lands in respect of which the fixed assessment is given, the owner shall,
 - (a) pay to the municipality the amount debited against the golf course, including the amounts of interest debited in accordance with clause (2) (c); or
 - (b) require the municipality to purchase the golf course for an amount equal to the fixed assessment. R.S.O. 1990, c. A.31, s. 23 (4).

as to part of lands

- (5) When an agreement is for any reason terminated as to a part of the land in respect of which the fixed assessment is given, the owner shall,
 - (a) pay to the municipality that portion of the amount debited against the golf course, including the amounts of interest debited in accordance with clause (2) (c), that is attributable to the portion of the golf course in respect of which the agreement is terminated; or
 - (b) require the municipality to purchase the part of the golf course in respect of which the agreement is terminated for an amount equal to the fixed assessment that is attributable to the part. R.S.O. 1990, c. A.31, s. 23 (5).

Agreement terminated when land ceases to be used as golf course

- (6) Where a golf course has a fixed assessment under an agreement under subsection (1), the agreement shall terminate as to the whole or any part of the land in respect of which the fixed assessment is given when the whole or any such part thereof ceases to be occupied for the purposes of a golf course. R.S.O. 1990, c. A.31, s. 23 (6).

Termination of agreement

- (7) Any agreement may be terminated on the 31st day of December in any year upon the owner of the golf course giving six months notice of the termination in writing to the municipality. R.S.O. 1990, c. A.31, s. 23 (7).

Dispute

- (8) Any dispute between the municipality and the owner of the golf course in relation to an agreement or this section shall be settled by the Ontario Municipal Board, and the decision of the Board is final. R.S.O. 1990, c. A.31, s. 23 (8).

Update of old fixed assessment

- (9) A fixed assessment is changed each year after the year with respect to which it first applies in accordance with the following:

$$\frac{\text{Fixed assessment}}{\text{(current year)}} = \frac{\text{Previous year's taxes}}{\text{Current year's tax rate}} \times \frac{\text{Tax change}}{\text{(class)}}$$

where,

“Previous year’s taxes” means the taxes levied for municipal and school purposes in the previous year on the land to which the fixed assessment relates;

“Current year’s tax rate” means the total tax rate, for municipal and school purposes for the current year, for property in the residential property class in the local municipality;

“Tax change (class)” means an amount determined in accordance with the following:

1. Determine the total taxes levied for municipal and school purposes in the previous year on the property described in paragraph 4.
2. Determine the total taxes levied for municipal and school purposes in the current year on the property described in paragraph 4.
3. The Tax change (class) is the amount determined under paragraph 2 divided by the amount determined under paragraph 1.
4. The property referred to in paragraphs 1 and 2 is the property in the local municipality that, for both the previous year and the current year, is in the residential property class. For 1998, the property referred to in paragraphs 1 and 2 is the property in the local municipality that, for 1998, is in the residential property class.

1998, c. 3, s. 4; 2002, c. 22, s. 5.

Application of subsection (9)

(10) For greater certainty,

- (a) subsection (9) applies with respect to an agreement entered into before or after subsection (9) came into force; and
- (b) subsection (9) applies with respect to 1998 and subsequent years but not with respect to years before 1998. 1998, c. 3, s. 4.

Section Amendments with date in force (d/m/y)

1998, c. 3, s. 4 - 11/06/1998

2002, c. 17, Sched. F, Table - 01/01/2003; 2002, c. 22, s. 5 (1, 2) - 01/01/2003

Assessment of lands of water, heat, light, power and transportation companies

24 (1) The property declared to be “land”, by clause (e) of the definition of “land” in section 1, that is owned by companies or persons supplying water, heat, light and power to municipalities and to inhabitants of municipalities or non-municipal territory, and companies and persons operating transportation systems and companies or persons distributing by pipe line natural gas, manufactured gas or liquefied petroleum gas or any mixture of any of them shall, whether situate or not situate upon a highway, street, road, lane or other public place, when and so long as in actual use, be assessed at its current value in accordance with section 19. R.S.O. 1990, c. A.31, s. 24 (1); 1997, c. 5, s. 15; 2006, c. 33, Sched. A, s. 15 (1).

Application of section

(2) This section does not apply to a pipe line as defined in section 25. R.S.O. 1990, c. A.31, s. 24 (2).

Apportionment of assessment

(3) If the property extends through two or more municipalities or through a municipality and non-municipal territory, the property shall be assessed as a whole and the assessment apportioned between them based on the relative value of the portion of the property that is located in each of them. 2006, c. 33, Sched. A, s. 15 (2).

Assessment of structures, rails, etc., of transportation system

(4) Despite any other provisions of this Act, the structures, substructures, superstructures, rails, ties, poles and wires of such a transportation system are liable to assessment and taxation in the same manner and to the same extent as those of a railway are under section 30 and not otherwise. R.S.O. 1990, c. A.31, s. 24 (4).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 15 - 01/12/1997

2006, c. 33, Sched. A, s. 15 (1, 2) - 20/12/2006

Pipe line

25 (1) In this section,

“gas” means natural gas, manufactured gas or propane or any mixture of any of them; (“gaz”)

“oil” means crude oil or liquid hydrocarbons or any product or by-product thereof; (“pétrole”)

“pipe line” means a pipe line for the transportation or transmission of gas that is designated by the owner as a transmission pipe line and a pipe line for the transportation or transmission of oil, and includes,

- (a) all valves, couplings, cathodic protection apparatus, protective coatings and casings,
- (b) all haulage, labour, engineering and overheads in respect of such pipe line,
- (c) any section, part or branch of any pipe line,
- (d) any easement or right of way used by a pipe line company, and
- (e) any franchise or franchise right,

but does not include a pipe line or lines situate wholly within an oil refinery, oil storage depot, oil bulk plant or oil pipe line terminal; (“pipeline”)

“pipe line company” means every person, firm, partnership, association or corporation owning or operating a pipe line all or any part of which is situate in Ontario. (“compagnie de pipeline”) R.S.O. 1990, c. A.31, s. 25 (1).

Notice

(2) On or before March 1 of every year or such other date as the Minister may prescribe, the pipe line company shall notify the assessment corporation of the age, length and diameter of all of its transmission pipe lines located on January 1 of that year in each municipality and in non-municipal territory. 2004, c. 31, Sched. 3, s. 8; 2006, c. 33, Sched. A, s. 16 (1).

Disputes

(3) All disputes as to whether or not a gas pipe line is a transmission pipe line shall, on the application of any interested party, be decided by the Ontario Energy Board and its decision is final. R.S.O. 1990, c. A.31, s. 25 (3).

Assessment of pipe line

(4) Despite any other provisions of this Act, a pipe line shall be assessed for taxation purposes in accordance with the regulations. 1997, c. 5, s. 16 (1).

(5)-(7) REPEALED: 1997, c. 5, s. 16 (1).

Pipe lines abandoned

(8) A pipe line that has been abandoned in any year ceases to be liable for assessment effective with the assessment next following the date of abandonment. R.S.O. 1990, c. A.31, s. 25 (8).

Reduction of assessment on pipe line

(9) Where a pipe line has been constructed and used for the transportation of oil or gas and ceases to be so used by reason of an order or regulation of an authority having jurisdiction in that behalf, other than the taxing authority, and an application to the proper authority for permission to abandon the pipe line has been refused, the assessment of the pipe line shall be reduced by 20 per cent so long as it is not used for the transportation of oil or gas. R.S.O. 1990, c. A.31, s. 25 (9).

Liability to taxation of pipe line on exempt property

(10) Where a pipe line is located on, in, under, along or across any highway or any lands, other than lands held in trust for a band or body of Indians, exempt from taxation under this or any special or general Act, the pipe line is nevertheless liable to assessment and taxation in accordance with this section. R.S.O. 1990, c. A.31, s. 25 (10).

Tax liability

(11) Despite the other provisions of this Act or any other special or general Act, a pipe line liable for assessment and taxation under this section is not liable for assessment and taxation in any other manner for municipal purposes, including local

improvements, but all other land and buildings of the pipe line company liable for assessment and taxation under this or any other special or general Act continue to be so liable. R.S.O. 1990, c. A.31, s. 25 (11); 1997, c. 5, s. 16 (2).

Apportionment of assessment and taxation

(12) If a pipe line extends through two or more municipalities or through a municipality and non-municipal territory, the portion of the pipe line located in each respective municipality or in the non-municipal territory is liable to assessment and taxation in the respective municipality or non-municipal territory. 2006, c. 33, Sched. A, s. 16 (2).

Same

(13) If a pipe line is located,

- (a) on a boundary between two municipalities or between a municipality and non-municipal territory;
- (b) so close to the boundary that it is on one side of the boundary in some places and on the other side of it in other places; or
- (c) on or in a road that lies between the municipalities or between the municipality and the non-municipal territory, and even if the road deviates so that in some places it is wholly or partly within either of them,

the pipe line shall be assessed in each municipality or in the municipality and the non-municipal territory, as the case may be, for one-half of the total amount assessable under this section in respect of the pipe line. 2006, c. 33, Sched. A, s. 16 (2).

Real property assessment

(14) The assessment of a pipe line under this section shall be deemed to be real property assessment and the taxes payable by a pipe line company on the assessment of a pipe line under this section are a lien on all the lands of the company in the applicable municipality or in the non-municipal territory, as the case may be. R.S.O. 1990, c. A.31, s. 25 (14); 2006, c. 33, Sched. A, s. 16 (3).

(15)-(18) REPEALED: 1997, c. 5, s. 16 (3).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 16 (1-3) - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (21) - 31/12/1998

2004, c. 31, Sched. 3, s. 8 - 01/01/2005

2006, c. 33, Sched. A, s. 16 (1-3) - 20/12/2006

Apportionment of assessment for structures, pipes, poles, etc.

26 (1) If a structure, pipe, pole, wire or other property is erected or placed on, in, over or under or affixed to any highway forming the boundary line between two municipalities or between a municipality and non-municipal territory, the property shall be assessed in each municipality or in the municipality and the non-municipal territory, as the case may be, for one-half of the total amount assessable for the property. 2006, c. 33, Sched. A, s. 17.

Same

(2) Subsection (1) applies even if,

- (a) the property is located so close to the boundary that it is on one side of the boundary in some places and on the other side of it in other places; or
- (b) the highway deviates so that it is wholly or partly on one side of the boundary in some places and on the other side of it in other places. 2006, c. 33, Sched. A, s. 17.

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 17 - 20/12/2006

Public utility

27 (1) In this section,

“commission” means the council of a municipality or upper-tier municipality, or a commission or trustees or other body, operating a public utility for or on behalf of the municipality or upper-tier municipality and includes a municipal parking authority established under any general or special Act; (“commission”)

“public utility” means a public utility as defined in the *Municipal Affairs Act* and includes parking facilities on land owned by a municipality or upper-tier municipality or by a municipal parking authority established under any general or special Act. (“service public”) R.S.O. 1990, c. A.31, s. 27 (1); 2002, c. 17, Sched. F, Table.

Property deemed vested in commission

(2) For the purposes of this section, land and buildings owned by and vested in a municipality or upper-tier municipality and used for the purposes of a public utility shall be deemed to be owned by and vested in the commission operating the public utility. R.S.O. 1990, c. A.31, s. 27 (2); 2002, c. 17, Sched. F, Table.

Annual payment to municipalities

(3) Subject to the regulations, every commission shall pay in each year, to any municipality in which lands or buildings owned by the commission are situated, an amount equal to the taxes for municipal and school purposes that would be payable if the land and buildings were taxable and classified in the commercial property class. 1998, c. 3, s. 5; 2016, c. 37, Sched. 2, s. 1 (1).

Electricity generating and transformer stations

(3.1) Despite subsection (3), every commission shall pay in each year, to any municipality in which lands or buildings owned by the commission and referred to in section 19.0.1 are situated, an amount equal to the taxes for municipal and school purposes that would be payable if the land and buildings were taxable and were classified in accordance with this Act and the regulations. 1998, c. 15, Sched. E, s. 1 (2).

(4), (5) REPEALED: 1997, c. 5, s. 17 (2).

Local improvements

(6) The commission shall pay local improvement assessments. R.S.O. 1990, c. A.31, s. 27 (6); 2002, c. 17, Sched. F, Table.

Credit to municipal general fund

(7) The payments received under subsection (3) shall be credited by the municipality to the general fund of the municipality. R.S.O. 1990, c. A.31, s. 27 (7); 1997, c. 5, s. 17 (3).

Annual payment re non-municipal territory

(7.1) Subject to the regulations, if land or buildings owned by a commission are located in non-municipal territory, the commission shall pay in each year to the Minister an amount equal to the taxes that would be payable under the *Provincial Land Tax Act, 2006* if the land and buildings were taxable and classified in the commercial property class. 2006, c. 33, Sched. A, s. 18 (1); 2016, c. 37, Sched. 2, s. 1 (2).

Mode of assessment, appeals

(8) Subject to subsections (3), (7.1) and (10), the property on which payment is to be made under subsection (3) or (7.1) shall be assessed according to this Act and the provisions of this Act respecting appeals apply. 2006, c. 33, Sched. A, s. 18 (2).

Valuation to be included in apportioning levies

(9) The valuation of properties assessed under this section shall be included when apportioning levies for any purpose. 1997, c. 5, s. 17 (5).

Exemptions

(10) In making the assessment referred to in subsection (8), there shall be no assessment of machinery whether fixed or not nor of the foundation on which it rests, works, structures other than buildings referred to in subsection (3) or (7.1), substructures, superstructures, except where a substructure or superstructure forms an integral part of a building referred to in subsection (3) or (7.1), rails, ties, poles, towers, lines nor of any of the things excepted from exemption from taxation by paragraph 17 of subsection 3 (1) nor of other property, works or improvements not referred to in subsection (3) or (7.1), nor of an easement or the right or use of occupation or other interest in land not owned by the commission. R.S.O. 1990, c. A.31, s. 27 (10); 1997, c. 5, s. 17 (6); 2006, c. 33, Sched. A, s. 18 (3).

Application

(11) Nothing in this section exempts from taxation any part of any works, structures, substructures or superstructures when occupied by a tenant or lessee. R.S.O. 1990, c. A.31, s. 27 (11).

(12) REPEALED: 2002, c. 17, Sched. F, Table.

Application of section

(13) This section applies despite any other provision in this Act or any other general or special Act or any agreement heretofore made, and any agreement heretofore made under which a commission pays taxes, or money instead of taxes or for municipal services, is void. R.S.O. 1990, c. A.31, s. 27 (13).

Collection of payments

(14) The provisions relating to the collection of taxes in the *Municipal Act, 2001* or the *City of Toronto Act, 2006*, as the case may be, and in this Act apply with necessary modifications to the payments required to be made by a commission under this section. 2006, c. 32, Sched. C, s. 2 (7).

Same

(15) The provisions of this Act and the *Provincial Land Tax Act, 2006* with respect to the collection of taxes apply with necessary modifications to the payments required to be made under this section to the Minister. 2006, c. 33, Sched. A, s. 18 (4).

Regulations

(16) The Minister may make regulations setting out a method for determining the amount to be paid by a commission under subsection (3) or (7.1) that is different from the method set out in those subsections. 2016, c. 37, Sched. 2, s. 1 (3).

Same

(17) A regulation made under subsection (16) may be general or specific in its application and may apply differently to different commissions, lands, buildings, or classes of lands or buildings. 2016, c. 37, Sched. 2, s. 1 (3).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 17 (2-6) - 01/12/1997; 1998, c. 3, s. 5 - 11/06/1998; 1998, c. 15, Sched. E, s. 1 (2) - 01/04/1999

2002, c. 17, Sched. F, Table - 01/01/2003

2006, c. 32, Sched. C, s. 2 (7) - 01/01/2007; 2006, c. 33, Sched. A, s. 18 (1, 3, 4) - 01/01/2009; 2006, c. 33, Sched. A, s. 18 (2) - 01/01/2008

2016, c. 37, Sched. 2, s. 1 (1-3) - 08/12/2016

Large commercial theatres, Toronto

27.1 (1) In this section,

“large commercial theatre” means, in respect of a taxation year, land or any portion of land that is used as a theatre, if,

- (a) the theatre contains 1,000 or more seats,
- (b) the theatre is used, other than by a charitable or non-profit organization, on a total of at least 183 days in the taxation year to present live performances with the intention of generating a profit, and
- (c) when the theatre is used, other than by a charitable or non-profit organization, to present live performances with the intention of generating a profit, no food or beverages may be consumed in the area in which people view the performances and any food or beverage service provided by the theatre is restricted to lobby areas. 1997, c. 29, s. 12.

Large commercial theatres in Toronto

(2) For each taxation year, the owner of a large commercial theatre that is located in the City of Toronto and that is not liable to taxation shall pay the City of Toronto the amount calculated in accordance with the following formula:

$$P = (T \times F) - S$$

where,

P = the amount of the payment,

T = the taxes for municipal purposes that would be payable if the theatre were liable to taxation,

F = the fraction that represents the proportion of the taxation year during which the theatre is used, other than by a charitable or non-profit organization, to present live performances of productions presented with the intention of generating a profit,

S = any amount that a by-law under subsection (3) permits the owner to deduct from the payment.

1997, c. 29, s. 12.

Subsidy

(3) The council of the City of Toronto may, by by-law, permit an owner to deduct from a payment under subsection (2) an amount determined in accordance with the by-law that represents all or a portion of the revenue from the use of the theatre, other than by a charitable or non-profit organization, to present live performances of productions presented with the intention

of generating a profit, that is used to fund or financially support not-for-profit activities that take place on the same parcel of land or on another parcel of land in Ontario owned by the owner. 1997, c. 29, s. 12.

City must pass a by-law

(4) The council of the City of Toronto shall pass a by-law under subsection (3). 1997, c. 29, s. 12.

When payable

(5) Payments required under this section in respect of a taxation year shall be made not later than March 31 in the year following the taxation year. 1997, c. 29, s. 12.

Collection of payments

(6) The provisions of this Act and the *City of Toronto Act, 2006* with respect to the collection of taxes apply with necessary modifications to payments required under this section. 1997, c. 29, s. 12; 2006, c. 32, Sched. C, s. 2 (8).

Section Amendments with date in force (d/m/y)

1997, c. 29, s. 12 - 01/01/1998

2006, c. 32, Sched. C, s. 2 (8) - 01/01/2007

Convention centres

27.2 (1) Despite this or any other Act, the owner of a convention centre, as prescribed by the Minister, that is not liable to taxation under this or any other Act, shall make a payment in lieu of taxes to the municipality in which it is located, in each taxation year beginning in 2001 in such amount as may be prescribed by the Minister. 2000, c. 25, s. 7.

When payable

(2) Payments required under this section in respect of a taxation year shall be made at the same time as payments must be made for rateable properties in the commercial property class. 2000, c. 25, s. 7.

Collection of payments

(3) The provisions relating to the collection of taxes in the *Municipal Act, 2001* or the *City of Toronto Act, 2006*, as the case may be, and in this Act apply with necessary modifications to the payments required under this section. 2006, c. 32, Sched. C, s. 2 (9).

Regulations

(4) The Minister may make regulations prescribing convention centres and the amount to be paid by convention centres for the purposes of subsection (1). 2000, c. 25, s. 7.

Section Amendments with date in force (d/m/y)

2000, c. 25, s. 7 - 01/01/2001

2002, c. 17, Sched. F, Table - 01/01/2003

2006, c. 32, Sched. C, s. 2 (9) - 01/01/2007

28 REPEALED: 1997, c. 29, s. 13.

Section Amendments with date in force (d/m/y)

1997, c. 29, s. 13 - 01/12/1997

Apportionment of assessment for bridges and tunnels

29 If a bridge or tunnel extends into two municipalities or into a municipality and non-municipal territory, the bridge or tunnel shall be assessed as a whole and the assessment apportioned between the municipalities or the municipality and non-municipal territory, as the case may be, based on the relative value of the portion of the bridge or tunnel that is located in each of them. 2006, c. 33, Sched. A, s. 19.

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 19 - 01/01/2009

Railway land

Annual statement by railway company

30 (1) Every year on or before March 1 or such other date as the Minister may prescribe, every railway company shall give the assessment corporation a statement with respect to any part of the roadway or other land of the company that is located in each municipality or in non-municipal territory and the statement must show,

- (a) the quantity of land occupied by the roadway, and a description sufficient to identify what land is so occupied;
- (b) the vacant land owned by the company and not in actual use by the company;
- (c) the quantity of land occupied by the railway and being a part of a highway, street, road or other public land, but not being a highway, street or road that is merely crossed by the railway; and
- (d) the real property, other than that referred to in clause (a), (b) or (c), in actual use and occupation by the railway.
R.S.O. 1990, c. A.31, s. 30 (1); 1997, c. 43, Sched. G, s. 18 (22); 2004, c. 31, Sched. 3, s. 9; 2006, c. 33, Sched. A, s. 20 (1).

Assessment of railway land

(2) The land and property under subsection (1), other than clause (1) (a), shall be assessed as follows,

- (a) REPEALED: 1997, c. 29, s. 14 (2).
- (b) the vacant land, at its value as other vacant lands are assessed under this Act;
- (c) the structures, substructures, superstructures, rails, ties, poles and other property belonging to or used by the company (not including rolling stock and not including tunnels or bridges in, over, under or forming part of any highway) upon, in, over, under or affixed to any highway, street or road (not being a highway, street or road merely crossed by the line of railway) at their actual cash value as they would be appraised upon a sale to another company possessing similar powers, rights and franchises, regard being had to all circumstances adversely affecting the value including the non-user of such property;
- (d) the real property not designated in clauses (b) and (c) in actual use and occupation by the company, at its actual cash value as it would be appraised upon a sale to another company possessing similar powers, rights and franchises.
R.S.O. 1990, c. A.31, s. 30 (2); 1997, c. 5, s. 18 (1); 1997, c. 29, s. 14.

Rails, ties, poles, substructures, etc., not assessable

(3) Despite any other provision in this Act, the structures, substructures, superstructures, rails, ties, poles, wires and other property on railway lands and used exclusively for railway purposes or incidental thereto (except stations, freight sheds, offices, warehouses, elevators, hotels, heating plants, round houses and machine, repair and other shops) shall not be assessed, but heating plants shall be exempt from assessment to the extent that the amount of steam or heat is used in relation to the cleaning or heating of rolling stock. R.S.O. 1990, c. A.31, s. 30 (3).

Exemption from other assessments

(4) A railway company assessed under this section is exempt from assessment in any other manner for the purposes of taxation under the *Provincial Land Tax Act, 2006* and for the purposes of taxation for municipal purposes other than local improvements. 2006, c. 33, Sched. A, s. 20 (2).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 18 (2) - 01/12/1997; 1997, c. 29, s. 14 (1-3) - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (22) - 31/12/1998

2004, c. 31, Sched. 3, s. 9 - 01/01/2005

2006, c. 33, Sched. A, s. 20 (1) - 20/12/2006; 2006, c. 33, Sched. A, s. 20 (2) - 01/01/2009

30.1 REPEALED: 1997, c. 29, s. 15.

Section Amendments with date in force (d/m/y)

1997, c. 29, s. 15 - 01/12/1997

Notice of assessment

31 (1) If there is a change in any information described in subsection 14 (1), (1.1) or (1.2) in respect of a parcel of land and the change is not reflected in the last assessment roll as returned, the assessment corporation shall deliver to every person described in subsection 14 (1) who is affected by the change a notice, in a form approved by the Minister, showing,

- (a) the person's assessment and the current value of the parcel of land;
- (a.1) the classification of the parcel of land;
- (b) the person's school support, if applicable; and
- (c) such other particulars as are directed by the Minister to be shown in the notice,

and the assessment corporation shall enter in the roll opposite the name of the person the date of delivery of the notice or shall make one or more certificates to be attached to the roll or to any part of the roll certifying the date or dates upon which the notices were delivered, and the entry, certificate or certificates are proof, in the absence of evidence to the contrary, of the delivery. R.S.O. 1990, c. A.31, s. 31 (1); 1997, c. 5, s. 20; 1997, c. 43, Sched. G, s. 18 (23); 2004, c. 7, s. 4 (1); 2006, c. 33, Sched. A, 21 (1-3).

Exception

(1.0.1) Subsection (1) does not apply where the only change is an adjustment made under section 19.1. 2008, c. 19, Sched. A, s. 4.

Time for delivery of notice

- (1.1) The assessment corporation shall deliver a notice required under subsection (1) no later than,
 - (a) the 14th day before the day the assessment roll is completed, if the Minister does not prescribe an earlier day; or
 - (b) the day prescribed by the Minister, if the Minister prescribes an earlier day. 2004, c. 7, s. 4 (2); 2006, c. 33, Sched. A, s. 21 (4).

Delivery of notice, residents

(2) If the person assessed is resident in the municipality or non-municipal territory, as the case may be, in which the land is located, the notice shall be delivered by leaving it at the person's residence or place of business or by mailing it addressed to the person at the person's residence or place of business. 2006, c. 33, Sched. A, s. 21 (5).

Same, non-residents

(3) If the person assessed is not resident in the municipality or non-municipal territory, as the case may be, in which the land is located, the notice shall be delivered by mailing it addressed to the person at the person's last known address. 2006, c. 33, Sched. A, s. 21 (5).

Notice of address

(4) When a person assessed furnishes the assessment corporation with a notice in writing giving the address to which the notice of assessment may be delivered to the person and requesting that the notice be delivered to the address, the notice of assessment shall be so delivered, and the notice stands until revoked in writing. R.S.O. 1990, c. A.31, s. 31 (4); 1997, c. 43, Sched. G, s. 18 (23).

Information notice

- (5) The assessment corporation shall deliver with the notice required by subsection (1), or publish in a newspaper having general circulation in the municipality or area in which the land assessed is situated, a notice setting out,
 - (a) the last day for making a request for reconsideration or appealing to the Assessment Review Board, as the case may be;
 - (b) the times and places where the information in the assessment roll may be examined and discussed with the assessment corporation;
 - (c) any significant and unusual change in the amount of the assessment; and
 - (d) any other information which, in the opinion of the assessment corporation, is desirable,

but any failure to send the notice does not affect the validity of any assessment. R.S.O. 1990, c. A.31, s. 31 (5); 1997, c. 43, Sched. G, s. 18 (23); 2006, c. 33, Sched. A, s. 21 (6, 7); 2008, c. 7, Sched. A, s. 5.

Rights of way

- (6) Subsection (1) applies with respect to land referred to in subsection 3 (4) with the following modifications:
 1. The clauses in subsection (1), other than clause (c), do not apply.
 2. The notice shall show the number of acres or other measure showing the extent of the land. 1997, c. 29, s. 16.

Application to certain changes

(7) Subsection (1) applies with respect to a change described in subsection 34 (1) in respect of which the assessment corporation could have, but did not, make an assessment under that subsection. 1998, c. 3, s. 6; 2006, c. 33, Sched. A, s. 21 (8).

Regulations, notices

- (8) The Minister may make regulations that apply if a parcel of land is assessed against more than one person,
- (a) providing that in specified circumstances notice under subsection (1) need not be given to any persons to whom notice is required under that subsection;
 - (b) providing that in specified circumstances notice under subsection (1) may be given to the persons specified in the regulation instead of to all or to any of the persons to whom notice is required under that subsection. 2012, c. 8, Sched. 1, s. 2.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 20 - 01/12/1997; 1997, c. 29, s. 16 - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (23) - 31/12/1998; 1998, c. 3, s. 6 - 11/06/1998

2004, c. 7, s. 4 (1, 2) - 17/06/2004

2006, c. 33, Sched. A, s. 21 (1-8) - 20/12/2006

2008, c. 7, Sched. A, s. 5 - 14/05/2008; 2008, c. 19, Sched. A, s. 4 - 27/11/2008

2012, c. 8, Sched. 1, s. 2 - 20/06/2012

Correction of errors, etc., in assessment roll

32 (1) Despite the delivery of any notice provided for under this Act, the assessment corporation at any time before the time fixed for the return of the assessment roll may correct any defect, error, omission or misstatement in any assessment and alter the roll accordingly. 2008, c. 7, Sched. A, s. 6; 2008, c. 19, Sched. A, s. 5 (1).

Same, factual error only

(1.1) Despite the delivery of any notice provided for under this Act, for 2009 and subsequent taxation years, the assessment corporation may, at any time during the taxation year, correct any error in the assessment or classification of a property that has resulted from incorrect factual information about the property, and not from a change in opinion as to current value, and the following rules apply:

1. If the land is located in a municipality, the clerk of the municipality shall alter the tax roll upon receiving notice of the correction, and the municipality shall,
 - i. refund or credit to the owner the amount of any overpayment of taxes and any interest paid by the owner on the amount of the overpayment, or
 - ii. levy and collect from the owner any additional taxes that have become payable as a result of the correction.
2. If the land is located in non-municipal territory, the Minister shall alter the tax roll upon receiving notice of the correction, and shall,
 - i. refund or credit to the owner the amount of any overpayment of taxes and any interest paid by the owner on the amount of the overpayment, or
 - ii. levy and collect from the owner any additional taxes that have become payable as a result of the correction. 2008, c. 7, Sched. A, s. 6; 2008, c. 19, Sched. A, s. 5 (2).

Change in classification

(2) The following rules apply if, as a result of a change in the regulations made under this Act or the *Education Act*, the classification of land is changed and taxes have been levied on the land that exceed the amount of taxes that would have been levied on the land if it had been classified in accordance with the change in the regulations:

1. The assessment corporation shall make any assessment necessary to change the classification.
2. If the land is located in a municipality, the clerk of the municipality shall alter the tax roll upon receiving notice of the change, and the municipality shall refund or credit to the owner the amount of any overpayment and any interest paid by the owner on the amount of the overpayment.

3. If the land is located in non-municipal territory, the Minister shall alter the tax roll upon receiving notice of the change, and shall refund or credit to the owner the amount of any overpayment and any interest paid by the owner on the amount of the overpayment. 2006, c. 33, Sched. A, s. 22; 2008, c. 19, Sched. A, s. 5 (3).

Change in tax liability

(3) The following rules apply if, as a result of an amendment to this Act or the regulations, land becomes exempt from taxation:

1. The assessment corporation shall make any assessment necessary to change the tax liability for the land.
2. If the land is located in a municipality, the clerk of the municipality shall alter the tax roll upon receiving notice of the change, and the municipality shall refund or credit to the owner the amount of any overpayment of taxes and any interest paid by the owner on the amount of the overpayment.
3. If the land is located in non-municipal territory, the Minister shall alter the tax roll upon receiving notice of the change, and shall refund or credit to the owner the amount of any overpayment of taxes and any interest paid by the owner on the amount of the overpayment. 2006, c. 33, Sched. A, s. 22; 2008, c. 19, Sched. A, s. 5 (4).

Change in methodology

(4) The following rules apply if, as a result of an amendment to this Act or the regulations, the method of determining the assessed value of land is changed:

1. The assessment corporation shall make any assessment necessary to change the assessed value.
2. If the land is located in a municipality, the clerk of the municipality shall alter the tax roll upon receiving notice of the change, and the municipality shall,
 - i. refund or credit to the owner the amount of any overpayment of taxes and any interest paid by the owner on the amount of the overpayment, or
 - ii. levy and collect from the owner any additional taxes that have become payable as a result of the change.
3. If the land is located in non-municipal territory, the Minister shall alter the tax roll upon receiving notice of the change, and shall,
 - i. refund or credit to the owner the amount of any overpayment of taxes and any interest paid by the owner on the amount of the overpayment, or
 - ii. collect from the owner any additional taxes that have become payable as a result of the change. 2006, c. 33, Sched. A, s. 22; 2008, c. 19, Sched. A, s. 5 (5).

(5) REPEALED: 2008, c. 19, Sched. A, s. 5 (6).

Section Amendments with date in force (d/m/y)

1997, c. 43, Sched. G, s. 18 (24) - 31/12/1998

2000, c. 25, s. 8 - 04/12/2000

2002, c. 17, Sched. F, Table - 01/01/2003

2004, c. 31, Sched. 3, s. 10 (1, 2) - 16/12/2004

2006, c. 33, Sched. A, s. 22 - 01/01/2008

2008, c. 7, Sched. A, s. 6 - 14/05/2008; 2008, c. 19, Sched. A, s. 5 (1-6) - 27/11/2008

Change re land omitted from tax roll

33 (1) The following rules apply if land liable to assessment has been in whole or in part omitted from the tax roll for the current year or for all or part of either or both of the last two preceding years, and no taxes have been levied for the assessment omitted:

1. The assessment corporation shall make any assessment necessary to correct the omission.
2. If the land is located in a municipality, the clerk of the municipality shall alter the tax roll upon receiving notice of the change, and the municipality shall levy and collect the taxes that would have been payable if the assessment had not been omitted.

3. If the land is located in non-municipal territory, the Minister shall alter the tax roll upon receiving notice of the change, and shall collect the taxes that would have been payable if the assessment had not been omitted. 2006, c. 33, Sched. A, s. 23 (1).

Exceptions

(1.1) Subsection (1) does not apply with respect to such land, during such period and in such circumstances as the Minister may prescribe. 2002, c. 22, s. 6.

Definition

(2) For the purposes of this section,

“omitted” includes the invalidation or setting aside of an assessment by any court or assessment tribunal on any ground except that the land is not liable to taxation. R.S.O. 1990, c. A.31, s. 33 (2).

Change re incorrect exemption from tax

(3) The following rules apply if land liable to taxation has been entered on the tax roll for the current year or for all or part of either or both of the last two preceding years as exempt from taxation, and no taxes have been levied on that land:

1. The assessment corporation shall make any assessment necessary to correct the omission. However, no change shall be made if a court or tribunal has decided that the land is not liable to taxation.
2. If the land is in a municipality, the clerk of the municipality shall alter the tax roll upon receiving notice of the change, and the municipality shall levy and collect the taxes that would have been payable if the land had been entered in the tax roll as being liable to taxation.
3. If the land is in non-municipal territory, the Minister shall alter the tax roll upon receiving notice of the change, and shall collect the taxes that would have been payable if the land had been entered in the tax roll as being liable to taxation. 2006, c. 33, Sched. A, s. 23 (2).

Managed forests, conservation land

(4) Subsection (5) applies with respect to,

- (a) land in the managed forests property class;
- (b) land that is conservation land for the purposes of paragraph 25 of subsection 3 (1).
- (c) REPEALED: 2005, c. 28, Sched. A, s. 3.

1997, c. 29, s. 17; 2005, c. 28, Sched. A, s. 3.

Reassessment re managed forests, conservation land

(5) The following rules apply if land described in clause (4) (a) or (b) ceases to be described by any of those clauses:

1. The assessment corporation shall make any change to the assessment and classification required as a result. However, any change to the assessment and classification shall not affect a taxation year that ends more than four years before the assessment and classification is made.
2. If the land is in a municipality, the clerk of the municipality shall alter the tax roll upon receiving notice of the change, and the municipality shall levy and collect the taxes payable for the years affected by the change.
3. If the land is in non-municipal territory, the Minister shall alter the tax roll upon receiving notice of the change, and shall collect the taxes payable for the years affected by the change. 2006, c. 33, Sched. A, s. 23 (3).

Changes to next assessment roll

(6) If the assessment corporation makes an assessment or classification under this section, the appropriate changes shall be made on the assessment roll for the next year, even if the day as of which land is valued for the next year is the same as for the current year. 1998, c. 3, s. 7; 2006, c. 33, Sched. A, s. 23 (4).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 21 - 01/12/1997; 1997, 29, s. 17 - 01/12/1997; 1998, c. 3, s. 7 - 11/06/1998

2002, c. 17, Sched. F, Table - 01/01/2003; 2002, c. 22, s. 6 - 01/01/2000

2005, c. 28, Sched. A, s. 3 - 12/12/2005

2006, c. 33, Sched. A, s. 23 (1-4) - 01/01/2009

Supplementary assessments to be added to tax roll

34 (1) If, after notices of assessment have been given under section 31 and before the last day of the taxation year for which taxes are levied on the assessment referred to in the notices,

- (a) an increase in value occurs which results from the erection, alteration, enlargement or improvement of any building, structure, machinery, equipment or fixture or any portion thereof that commences to be used for any purpose;
- (b) land or a portion of land ceases,
 - (i) to be exempt from taxation,
 - (ii) to be farm lands the current value of which is determined in accordance with subsection 19 (5),
 - (iii) to be conservation land the current value of which is determined under subsection 19 (5.2),
 - (iii.1) to be land in the managed forests property class the current value of which is determined under subsection 19 (5.2) or (5.2.1),
 - (iv) to be land the current value of which is based on current use under regulations made under subsection 19 (2), or
 - (v) to be classified in a subclass of real property;
- (c) REPEALED: 1997, c. 5, s. 22 (1).
- (d) a pipeline increases in value because it ceases to be entitled to the reduction provided for in subsection 25 (9),

the assessor may make the further assessment that may be necessary to reflect the change, and upon receiving notice of the further assessment, the clerk of the municipality or, in the case of land in non-municipal territory, the Minister shall enter a supplementary assessment on the tax roll and the amount of taxes to be levied thereon shall be the amount of taxes that would have been levied for the portion of the taxation year left remaining after the change occurred if the assessment had been made in the usual way. R.S.O. 1990, c. A.31, s. 34; 1997, c. 5, s. 22 (1); 1997, c. 29, s. 18 (1); 1998, c. 3, s. 8 (1); 2002, c. 17, Sched. F, Table; 2005, c. 28, Sched. A, s. 4; 2006, c. 33, Sched. A, s. 24 (1).

Supplementary classification

(2) If, during the taxation year or the period after June 30 in the preceding taxation year, a change event, within the meaning of subsection (2.2), occurs that would change the class of real property that a parcel of land or a part of such a parcel is in, the assessor may change the classification accordingly, including any subclass, and, upon receiving notice of the change, the clerk of the municipality or, in the case of land in non-municipal territory, the Minister shall enter it on the tax roll and the tax levied for the taxation year shall be determined in accordance with the new classification. 1998, c. 3, s. 8 (2); 2002, c. 17, Sched. F, Table; 2004, c. 31, Sched. 3, s. 11; 2006, c. 33, Sched. A, s. 24 (2).

Limitations

(2.1) The following apply with respect to subsection (2):

- 1. Subsection (2) does not affect the tax levied for the taxation year in respect of a part of the taxation year preceding the change event.
- 2. Paragraph 1 does not apply to a change event described in clause (c) of the definition of “change event” in subsection (2.2).
- 3. REPEALED: 2000, c. 25, s. 9.

1998, c. 3, s. 8 (2); 2000, c. 25, s. 9.

“change event”

(2.2) For the purposes of subsections (2) and (2.1),

“change event” includes,

- (a) a change in the use of all or part of the parcel of land,
- (b) an act or omission that results in all or part of the parcel of land ceasing to be in a class of real property, and
- (c) the opting, by a council of a municipality, including an upper-tier municipality, to have a class of real property apply or cease to apply within the municipality. 1998, c. 3, s. 8 (2); 2002, c. 17, Sched. F, Table.

(2.3) REPEALED: 2006, c. 33, Sched. A, s. 24 (3).

Re-classification

(3) If subclause (1) (b) (ii) or (v) apply with respect to land or a portion of land, the assessment corporation, in addition to making a further assessment, may also change the classification of the land. 1997, c. 29, s. 18 (2); 2006, c. 33, Sched. A, s. 24 (4).

Changes to next assessment roll

(4) If the assessment corporation makes an assessment or classification under this section, or could have done so but did not, the appropriate changes shall be made on the assessment roll for the next year, even if the day as of which land is valued for the next year is the same as for the current year. 1998, c. 3, s. 8 (3); 2006, c. 33, Sched. A, s. 24 (5).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 22 (1) - 01/12/1997; 1997, c. 29, s. 18 (1, 2) - 01/12/1997; 1998, c. 3, s. 8 (1-3) - 11/06/1998; 1998, c. 33, s. 6 - 18/12/1998

2000, c. 25, s. 9 - 01/01/2001

2002, c. 17, Sched. F, Table - 01/01/2003

2004, c. 31, Sched. 3, s. 11 - 16/12/2004

2005, c. 28, Sched. A, s. 4 - 12/12/2005

2006, c. 33, Sched. A, s. 24 (1-5) - 01/01/2008

Notice of corrections, etc.

35 (1) The person against whom land is assessed shall be notified by mail if any of the following occur:

1. The assessment of the land is corrected under section 32.
2. The land is assessed or classified under section 33 or 34. 1997, c. 29, s. 19.

Notice to tenants

(2) A person who receives notice under subsection (1) shall, within 14 days after receiving the notice, give a copy of the notice to each tenant who, under the tenant's lease, is required to pay or reimburse the landlord for all or part of the taxes on the land. 1997, c. 29, s. 19.

(2.1) REPEALED: 2008, c. 7, Sched. A, s. 7.

Distribution

(3) When the tax roll is altered pursuant to section 33 or 34 and taxes are levied thereon,

- (a) the amount thereof that, if the taxes had been levied in the usual way, would have been paid to any body for which the council is required by law to levy rates or raise money shall be set up in the accounts of the municipality as a credit accruing to that body in the same proportion as the levy for that body bears to the total levy;
- (b) the amount credited to a body under clause (a) shall be paid to the body not later than the 31st day of December in the year in which it was levied;
- (b.1) except where the body under clause (a) is a school board, the amount credited to a body under clause (a) shall be used by the body to reduce the levy in the next succeeding year;
- (b.2) if the amount or any portion thereof credited to a body other than a school board is not paid over to the body on or before the 31st day of December in the year in which it was levied, the municipality so in default shall, if demanded by the body, pay interest thereon to the body at the rate of 6 per cent per annum or such higher rate as may from time to time be prescribed by the Lieutenant Governor in Council by regulation for the purpose of this clause from the date until payment is made;
- (b.3) if the amount or any portion thereof credited to a school board is not paid over to the school board on or before the 31st day of December in the year in which it was levied, the municipality so in default shall, if demanded by the Minister of Finance, pay interest thereon to the board at the rate of 6 per cent per annum or such higher rate as may from time to time be prescribed by the Lieutenant Governor in Council by regulation for the purpose of this clause from the date until payment is made;
- (c) the balance remaining after the setting up of all credits as provided in clause (a) shall be taken into the general funds of the municipality;
- (d) REPEALED: 1997, c. 31, s. 143 (14).

- (e) the treasurer shall deliver to each of the bodies entitled to a credit under clause (a) and, where the body is a school board, to the Minister of Education and Training, on or before the 31st day of December in the year in which the taxes were levied, a statement sufficient to permit the correctness of the credit to be determined. R.S.O. 1990, c. A.31, s. 35 (3); 1997, c. 31, s. 143 (13-15); 2002, c. 17, Sched. F, Table.

Tenant's notice, clarification

- (4) For greater certainty, a notice given to a tenant under subsection (2) is not a notice of assessment and the tenant may not make a request for reconsideration under section 39.1. 1998, c. 3, s. 9.

Regulations, notices

- (5) The Minister may make regulations that apply if land is assessed against more than one person,
- (a) providing that in specified circumstances notice under subsection (1) need not be given to any persons to whom notice is required under that subsection;
 - (b) providing that in specified circumstances notice under subsection (1) may be given to the persons specified in the regulation instead of to all or to any of the persons to whom notice is required under that subsection. 2012, c. 8, Sched. 1, s. 3.

Section Amendments with date in force (d/m/y)

1997, c. 29, s. 19 - 01/12/1997; 1997, c. 31, s. 143 (13-15) - 01/01/1998; 1998, c. 3, s. 9 - 11/06/1998; 1998, c. 33, s. 7 - 18/12/1998

2002, c. 17, Sched. F, Table - 01/01/2003

2008, c. 7, Sched. A, s. 7 - 14/05/2008

2012, c. 8, Sched. 1, s. 3 - 20/06/2012

Time for annual assessment and return of roll

Assessment

- 36** (1) Except as provided in section 32, 33 or 34, assessments of land under this Act shall be made annually at any time between January 1 and the second Tuesday following December 1. 2006, c. 33, Sched. A, s. 25.

Return of the assessment roll

- (2) The assessment roll for a municipality and any area attached to the municipality under clause 56 (b) or subsection 58.1 (2) of the *Education Act* shall be returned to the clerk of the municipality, the assessment roll for a locality or a local roads area under the *Local Roads Boards Act* shall be returned to the secretary of the applicable board and the assessment roll for non-municipal territory shall be returned to the Minister, not later than the second Tuesday following December 1 in the year in which the assessment is made. 2006, c. 33, Sched. A, s. 25.

Extension

- (3) If in any year it appears that the assessment roll for a municipality or for non-municipal territory, as the case may be, will not be or has not been returned within the time required by subsection (2), the assessment corporation may extend the time for the return of the roll for such period of time as the assessment corporation considers necessary. 2006, c. 33, Sched. A, s. 25.

Notice of extension

- (4) The following rules apply if the assessment corporation extends the time for the return of the roll:
1. If the extension relates to the assessment roll for a municipality, the assessment corporation shall ensure that a notice of the extension is published in a daily or weekly newspaper that, in its opinion, has sufficient circulation within the municipality to provide reasonable notice of the extension to persons affected by it.
 2. If the extension relates to the assessment roll for non-municipal territory, the assessment corporation shall ensure that a notice of the extension is given in a manner specified by the Minister that he or she considers appropriate to provide reasonable notice of the extension to persons affected by it.
 3. The notice must state the date on which the roll will be returned and the last date for making a request for reconsideration or appealing to the Assessment Review Board. 2006, c. 33, Sched. A, s. 25; 2008, c. 7, Sched. A, s. 8.

Duty re appeals

(5) As soon as practicable after the return of the assessment roll for a municipality or for non-municipal territory, as the case may be, the Assessment Review Board shall hear and dispose of all appeals respecting assessments for the year for which the roll is returned. 2006, c. 33, Sched. A, s. 25.

Certification of municipal assessment roll

(6) When the Assessment Review Board disposes of all appeals respecting assessments in a municipality for the year for which the assessment roll is returned, the registrar of the Board shall certify the roll to be the last revised assessment roll of the municipality for the year for which the assessments on the roll are made. 2006, c. 33, Sched. A, s. 25.

Section Amendments with date in force (d/m/y)

1997, c. 23, s. 1 (1) - 28/11/1997; 1997, c. 43, Sched. G, s. 18 (25, 26) - 31/12/1998

2004, c. 7, s. 5 - 17/06/2004

2006, c. 33, Sched. A, s. 25 - 01/01/2008

2008, c. 7, Sched. A, s. 8 - 14/05/2008

Assessment rolls to upper-tiers

36.1 (1) The assessment corporation shall, at the request of an upper-tier municipality, provide the municipality with the last returned assessment rolls for the municipalities that are part of the upper-tier municipality for municipal purposes. 1997, c. 5, s. 24; 1997, c. 43, Sched. G, s. 18 (27).

(2) REPEALED: 2002, c. 17, Sched. F, Table.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 24 - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (27) - 31/12/1997

2002, c. 17, Sched. F, Table - 01/01/2003

Last revised assessment roll

37 (1) The yearly assessment roll of a municipality last returned to the clerk, when corrected and revised by the Assessment Review Board and certified by the registrar, is for all purposes the last revised assessment roll of the municipality. R.S.O. 1990, c. A.31, s. 37 (1); 1997, c. 23, s. 1 (1).

Last revised assessment roll where no appeals made

(2) Where in a municipality no appeals are made to the Assessment Review Board and the time for appealing has elapsed, the assessment roll shall be presented by the clerk to the registrar and if he or she is satisfied that there have been no such appeals he or she shall certify the roll and the roll, as so certified, is for all purposes the last revised assessment roll of the municipality. R.S.O. 1990, c. A.31, s. 37 (2); 1997, c. 23, s. 1 (1).

Last revised assessment roll, non-municipal territory

(3) The yearly assessment roll for non-municipal territory last returned to the Minister, when corrected and revised under this Act, is for all purposes the last revised assessment roll for non-municipal territory. 2006, c. 33, Sched. A, s. 26 (1).

Use of last revised roll, municipality

(4) In every municipality, the rates of taxation for each year shall be fixed and the taxes shall be levied on the assessment made for the year according to the last revised assessment roll. 2006, c. 33, Sched. A, s. 26 (1).

Use of roll as returned, municipality

(4.1) Despite subsection (4), the council of the municipality may fix the rates of taxation and levy the taxes for a year (the "taxation year") on the assessment made in the preceding year according to the assessment roll as returned for the taxation year. 2006, c. 33, Sched. A, s. 26 (1).

Use of last revised roll, non-municipal territory

(4.2) In non-municipal territory, the rates of taxation for each year shall be levied on the assessment made for the year according to the last revised assessment roll. 2006, c. 33, Sched. A, s. 26 (1).

Use of roll as returned, non-municipal territory

(4.3) Despite subsection (4.2), the rates of taxation for each year may be levied on the assessment made in the preceding year according to the assessment roll as returned for the taxation year. 2006, c. 33, Sched. A, s. 26 (1).

Rights of appeal preserved

(5) Nothing in this section deprives a person of a right of appeal provided for in this Act, which may be exercised and the appeal proceeded with in accordance with this Act, despite the fact that the assessment roll has become the last revised assessment roll. 2006, c. 33, Sched. A, s. 26 (1).

Adjustment of taxes as result of appeal

(6) No assessment shall be increased, reduced or otherwise altered until all complaints, reconsiderations, appeals or proceedings concerning the assessment have been finally determined and disposed of and, where the result of the final determination and disposition of the complaints, reconsiderations, appeals or proceedings increases, reduces or otherwise alters the assessment, the taxes levied and payable with respect to the assessment shall be adjusted accordingly and any overpayment resulting from the adjustment shall be refunded by the municipality or the Minister, as the case may be. 2008, c. 7, Sched. A, s. 9.

Special Act superseded

(7) Where a special Act conflicts with this section, this section prevails. R.S.O. 1990, c. A.31, s. 37 (7).

Section Amendments with date in force (d/m/y)

1997, c. 23, s. 1 (1) - 28/11/1997

2006, c. 33, Sched. A, s. 26 (1, 2) - 01/01/2008

2008, c. 7, Sched. A, s. 9 - 14/05/2008

Assessment of annexed areas

38 (1) This section applies if land is detached from one municipality or from non-municipal territory and annexed to another municipality and the annexation occurs after the return of the assessment roll for the annexing municipality (the “transitional assessment roll”). 2006, c. 33, Sched. A, s. 27 (1).

By-law requirement

(1.1) In the year in which taxation is to be levied by the annexing municipality on the transitional assessment roll, the council of the annexing municipality shall pass a by-law adopting the assessment of the annexed land, as it was last revised before the annexation, as the basis of the assessment of the annexed land for taxation in that year by the annexing municipality. 2006, c. 33, Sched. A, s. 27 (1).

Notice of assessment and appeals

(2) The clerk of the municipality, forthwith after the passing of the by-law under subsection (1.1), shall deliver or send by registered mail to every person assessed in respect of the lands annexed a notice setting out the amount of the assessment, and the same rights in respect of appeal apply as if the assessment had been made in the usual way despite the fact that the person assessed did not appeal, or despite the disposition of any appeal taken, as the case may be, in respect of the assessment while the lands were a part of the municipality from which they became detached. R.S.O. 1990, c. A.31, s. 38 (2); 2006, c. 33, Sched. A, s. 27 (2).

Application where annexation order provides for assessment

(3) This section does not apply where an annexation order otherwise provides for the assessment of the lands annexed by the order. R.S.O. 1990, c. A.31, s. 38 (3).

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 27 (1, 2) - 01/01/2009

Delivery of assessment roll

39 (1) The assessment corporation shall deliver the assessment roll for a municipality and any area attached to the municipality under clause 56 (b) or subsection 58.1 (2) of the *Education Act* to the clerk of the municipality, the assessment roll for a locality or a local roads area under the *Local Roads Boards Act* to the secretary of the applicable board and the assessment roll for non-municipal territory to the Minister, and shall do so on or before the date fixed for the return of the roll. 2006, c. 33, Sched. A, s. 28; 2008, c. 19, Sched. A, s. 6.

Public inspection, municipality

(2) Immediately upon receiving the assessment roll for the municipality, the clerk shall make it available for inspection by the public during office hours. 2006, c. 33, Sched. A, s. 28.

Same, non-municipal territory

(3) As soon as is practicable after receiving the assessment roll for non-municipal territory, the Minister shall make it available for inspection by the public in the manner and at the locations and times the Minister considers appropriate. 2006, c. 33, Sched. A, s. 28.

Section Amendments with date in force (d/m/y)

1997, c. 43, Sched. G, s. 18 (28) - 31/12/1998

2006, c. 33, Sched. A, s. 28 - 01/01/2008

2008, c. 19, Sched. A, s. 6 - 27/11/2008

Reconsideration of assessment

39.1 (1) The owner of a property or a person who has received or would be entitled to receive a notice of assessment under this Act may request the assessment corporation to reconsider the following matters:

1. Any matter that could form the basis of an appeal under subsection 40 (1).
2. Any matter that could form the basis of an application under section 46. 2015, c. 38, Sched. 1, s. 3 (1).

Deadline to request reconsideration

(1.1) A request for reconsideration under subsection (1) must be made no later than March 31 of the taxation year in respect of which the request is made. 2015, c. 38, Sched. 1, s. 3 (1).

Exception, general reassessment

(1.2) Despite subsection (1.1), for any year that is the first taxation year to which a general reassessment applies, a request for reconsideration in respect of the taxation year must be made no later than 120 days after the issuance date printed on the notice of assessment. 2015, c. 38, Sched. 1, s. 3 (1).

Exception, if time for returning roll is extended

(2) Despite subsection (1.1), if the assessment corporation extends the time for returning the assessment roll for a taxation year after 2016 and the taxation year is not the first year to which a general reassessment applies, the last day for making a request for reconsideration in respect of the taxation year is 120 days after the return of the assessment roll. 2015, c. 38, Sched. 1, s. 3 (1).

Same, 2016 taxation year

(2.1) Despite subsection (1.1), if the assessment corporation extends the time for returning the assessment roll for the 2016 taxation year, the last day for making a request for reconsideration in respect of the taxation year is 90 days after the return of the assessment roll, or March 31 of the taxation year, whichever is later. 2015, c. 38, Sched. 1, s. 3 (1).

Omitted or supplementary assessment

(3) Despite subsections (1.1), (1.2) and (2), for 2017 and subsequent taxation years, a person who has received a notice of assessment under subsection 35 (1) may request the assessment corporation to reconsider the assessment no later than 120 days after the issuance date printed on the notice of assessment. 2015, c. 38, Sched. 1, s. 3 (1).

Same, 2015 and 2016 taxation years

(3.1) Despite subsections (1.1) and (2.1), for the 2015 and 2016 taxation years, a person who has received a notice of assessment under subsection 35 (1) may request the assessment corporation to reconsider the assessment no later than 90 days after the mailing date of the notice of assessment or March 31 of the taxation year, whichever is later. 2015, c. 38, Sched. 1, s. 3 (1).

Contents of the request

(4) The request must set out the basis for the person's request and all relevant facts. 2008, c. 7, Sched. A, s. 10.

Reconsideration by assessment corporation

(5) The assessment corporation shall consider the request and, for this purpose, may request further information from the person. 2008, c. 7, Sched. A, s. 10.

Disclosure

(6) The Minister may make regulations governing the disclosure of information by the assessment corporation and a person making a request under this section. 2008, c. 7, Sched. A, s. 10.

Notice of reconsideration

(7) For 2017 and subsequent taxation years, the assessment corporation shall mail to the person making a request under subsection (1) the results of its reconsideration no later than 180 days after the request is made. However, if the assessment corporation notifies the person within 180 days of the request being made that the assessment corporation requires an extension, the assessment corporation shall mail the results of its reconsideration no later than 240 days after the request is made. 2015, c. 15, Sched. 1, s. 3 (2).

Same, 2015 and 2016 taxation years

(7.1) For the 2015 and 2016 taxation years, the assessment corporation shall mail to the person making a request under subsection (1) the results of its reconsideration no later than September 30 of the taxation year or, if the assessment corporation and the person agree to an extension, no later than November 30 of the taxation year. 2015, c. 15, Sched. 1, s. 3 (2).

Same, omitted or supplementary assessment

(8) The assessment corporation shall mail to the person making a request under subsection (3) or (3.1) the results of its reconsideration no later than 180 days after the request is made. 2015, c. 15, Sched. 1, s. 3 (2).

Notice of settlement

(9) If the assessment corporation and the person making the request agree to a settlement, the assessment corporation shall give notice of the settlement to the clerk of the municipality in which the land is located or to the Minister, if the land is located in non-municipal territory. 2008, c. 7, Sched. A, s. 10.

Alteration of tax roll

(10) Upon receiving notice of the settlement, the clerk or the Minister, as the case may be, shall alter the tax roll accordingly and taxes shall be levied in accordance with the amended assessment. 2008, c. 7, Sched. A, s. 10.

Objection to settlement

(11) The following rules apply if the municipality or the Minister, as the case may be, objects to the settlement:

1. The municipality or the Minister, as the case may be, may appeal to the Assessment Review Board within 90 days after receiving notice of the settlement.
2. Section 40 applies, with necessary modifications, as though the assessment roll had been changed to reflect the settlement and the municipality or the Minister appealed the change. 2008, c. 7, Sched. A, s. 10.

Rights of way

(12) With respect to land referred to in subsection 3 (4) or (5), the only matter a person may request the assessment corporation to reconsider under this section is the number of acres or other measure showing the extent of the land. 2008, c. 7, Sched. A, s. 10.

(13) REPEALED : 2015, c. 38, Sched. 1, s. 3 (3).

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 25 - 01/12/1997; 1997, c. 29, s. 20 - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (29) - 31/12/1998; 1999, c. 9, s. 13 (2) - 14/12/1999

2000, c. 25, s. 10 (1-5) - 04/12/2000

2002, c. 17, Sched. F, Table - 01/01/2003

2006, c. 33, Sched. A, s. 29 (1-4) - 01/01/2008

2008, c. 7, Sched. A, s. 10 - 14/05/2008; 2008, c. 19, Sched. A, s. 7 (1, 2) - 27/11/2008

2015, c. 38, Sched. 1, s. 3 - 10/12/2015

Appeal to Assessment Review Board

40 (1) Any person, including a municipality, a school board or, in the case of land in non-municipal territory, the Minister, may appeal in writing to the Assessment Review Board,

(a) on the basis that,

- (i) the current value of the person's land or another person's land is incorrect,
- (ii) the person or another person was wrongly placed on or omitted from the assessment roll,

- (iii) the person or another person was wrongly placed on or omitted from the roll in respect of school support,
- (iv) the classification of the person's land or another person's land is incorrect, or
- (v) for land, portions of which are in different classes of real property, the determination of the share of the value of the land that is attributable to each class is incorrect; or

(b) on such other basis as the Minister may prescribe. 2008, c. 7, Sched. A, s. 11.

Appeal requirements, fee

(2) A notice of appeal shall be delivered or mailed to the Assessment Review Board on or before the applicable deadline under this section, shall state a name and address where notices can be given to the appellant and shall be accompanied by any fee required by the Board. 2008, c. 7, Sched. A, s. 11; 2015, c. 38, Sched. 1, s. 4 (1).

Precondition of appeal

(3) If a property is in the residential, farm or managed forests property class, or in such other circumstances as the Minister may prescribe, no appeal may be brought to the Assessment Review Board under subsection (1) by a person who is entitled to make a request for reconsideration under section 39.1 in respect of the property, if the person has not made the request within the time required under that section. 2008, c. 7, Sched. A, s. 11; 2015, c. 38, Sched. 1, s. 4 (2).

Same

(3.1) For 2017 and subsequent taxation years, if a person has made a request for reconsideration in respect of a property under section 39.1 within the time required under section 39.1, whether or not the person is required to do so as a precondition of appeal under subsection (3), no appeal may be brought to the Assessment Review Board under subsection (1) unless either of the following circumstances exist:

1. The person has received a notice of reconsideration under subsection 39.1 (7) or (8).
2. The person has not received a notice of reconsideration under subsection 39.1 (7) or (8) and the deadline by which it should have been mailed under the applicable subsection has passed. 2015, c. 38, Sched. 1, s. 4 (3).

Extenuating circumstances

(4) If, in the Board's opinion, there are extenuating circumstances explaining why a request for reconsideration in respect of a property was not made within the time required under section 39.1 by a person who was required to do so as a precondition of appeal under subsection (3), the Board may, on an application by the person during the taxation year, extend the deadline for making a request under that section. 2008, c. 7, Sched. A, s. 11.

Last day for appealing, if request made under s. 39.1

(5) For 2017 and subsequent taxation years, if a person has made a request for reconsideration in respect of a property under section 39.1, whether or not the person is required to do so as a precondition of appeal under subsection (3), the last day for the person to appeal for a taxation year is as follows:

1. If the assessment corporation has mailed a notice of reconsideration required under subsection 39.1 (7) or (8), 90 days after the issuance date printed on the notice mailed by the assessment corporation.
2. If the assessment corporation has not mailed a notice of reconsideration within the time required under subsection 39.1 (7) or (8), 90 days after the notice should have been mailed by the corporation under those subsections. 2015, c. 38, Sched. 1, s. 4 (4).

Last day for appealing, 2015 and 2016 taxation years

(5.1) For the 2015 and 2016 taxation years, if a person has made a request for reconsideration in respect of a property under section 39.1, whether or not the person is required to do so as a precondition of appeal under subsection (3), the last day for the person to appeal for a taxation year is 90 days after the notice by the assessment corporation under subsection 39.1 (7.1) or (8) has been mailed. 2015, c. 38, Sched. 1, s. 4 (4).

Last day for appealing, if precondition under subs. (3) does not apply

(6) If a person has not made a request for reconsideration in respect of a property under section 39.1 and is not required to do so as a precondition of appeal under subsection (3), the last day for the person to appeal for a taxation year is March 31 of the taxation year. 2015, c. 38, Sched. 1, s. 4 (4).

Exception, if time for returning roll is extended

(7) Despite subsection (6), if the assessment corporation extends the time for returning the assessment roll for a taxation year after 2016, the last day for appealing in respect of a property for a person who has not made a request for reconsideration in

respect of the property under section 39.1 and is not required to do so as a precondition of appeal under subsection (3) is 120 days after the return of the assessment roll. 2015, c. 38, Sched. 1, s. 4 (4).

Same, 2016 taxation year

(7.1) Despite subsection (6), if the assessment corporation extends the time for returning the assessment roll for the 2016 taxation year, the last day for appealing in respect of a property for a person who has not made a request for reconsideration in respect of the property under section 39.1 and is not required to do so as a precondition of appeal under subsection (3) is 90 days after the return of the assessment roll or March 31 of the taxation year, whichever is later. 2015, c. 38, Sched. 1, s. 4 (4).

Omitted or supplementary assessment

(8) If a notice of assessment has been mailed under subsection 35 (1) for a property, the last day for appealing for a taxation year after 2016 for a person who has not made a request for reconsideration in respect of the property under section 39.1 and is not required to do so as a precondition of appeal under subsection (3) is 120 days after the issuance date printed on the notice. 2015, c. 38, Sched. 1, s. 4 (4).

Same, 2015 and 2016 taxation years

(8.1) If a notice of assessment has been mailed under subsection 35 (1) for a property, the last day for appealing for the 2015 or 2016 taxation year for a person who has not made a request for reconsideration in respect of the property under section 39.1 and is not required to do so as a precondition of appeal under subsection (3) is 90 days after the notice is mailed or March 31 of the taxation year, whichever is later. 2015, c. 38, Sched. 1, s. 4 (4).

Where appeal concerns another person

(9) Where the appeal concerns the assessment of another person,

- (a) the notice of appeal shall state a name and address where notices can be given to the person; and
- (b) the appellant shall deliver or mail a copy of the notice of appeal to the person within the time limited by subsection (6), (7) or (8), as the case may be. 2008, c. 7, Sched. A, s. 11.

Copy to assessment corporation

(10) When the Assessment Review Board receives a notice of appeal, it shall forthwith transmit a copy to the assessment corporation. 2008, c. 7, Sched. A, s. 11.

Parties

(11) The following persons are parties to an appeal:

1. The assessment corporation.
2. All persons appealing and all persons whose assessment is the subject of the appeal.
3. The municipality in which the land is located or, if the land is located in non-municipal territory, the Minister. 2008, c. 7, Sched. A, s. 11.

(12) REPEALED: 2008, c. 19, Sched. A, s. 8 (2).

Disclosure

(13) The Minister may make regulations governing the disclosure of information by parties to an appeal. 2008, c. 7, Sched. A, s. 11.

Adding party

(14) If, before or during the hearing, it appears that another person should be a party to the appeal, the Board shall add the person as a party; if the hearing has already begun, the Board shall adjourn it if necessary and give the person notice of the hearing. 2008, c. 7, Sched. A, s. 11.

Closing statement

(15) At any hearing, the person or persons whose assessment is the subject of the appeal shall be given the opportunity to make a closing statement after all other parties have made their submissions. 2008, c. 7, Sched. A, s. 11.

Time for determination of school support

(16) Liability in respect of public or separate school support shall be determined in accordance with the circumstances existing at the time the appeal was brought. 2008, c. 7, Sched. A, s. 11.

Burden of proof

(17) For 2009 and subsequent taxation years, where value is a ground of appeal, the burden of proof as to the correctness of the current value of the land rests with the assessment corporation. 2008, c. 7, Sched. A, s. 11.

Same, non-co-operation

(18) Despite subsection (17), the burden of proof as to the correctness of the current value of the land rests with the appellant where he or she fails or refuses,

- (a) to give the assessment corporation reasonable opportunity to inspect the property under section 10; or
- (b) to comply with a request for information and documentation under section 11. 2008, c. 7, Sched. A, s. 11.

Board to make determination

(19) After hearing the evidence and the submissions of the parties, the Board shall determine the matter. 2008, c. 7, Sched. A, s. 11.

Alteration of assessment roll, municipality

(20) If the land is located in a municipality, the Board shall forward its decision to the clerk of the municipality and the clerk shall forthwith,

- (a) alter the assessment roll in accordance with the decisions of the Board from which no further appeal is taken;
- (b) indicate on the roll that the alteration has been made; and
- (c) complete the roll by totalling the amounts of the assessments in the roll and inserting the total. 2008, c. 7, Sched. A, s. 11.

Same, non-municipal territory

(21) If the land is located in non-municipal territory, the Board shall forward its decision to the Minister and the Minister shall alter the assessment roll in accordance with the decisions of the Board from which no further appeal is taken, indicate on the roll that the alteration has been made and complete the roll by totalling the amounts of the assessments in the roll and inserting the total. 2008, c. 7, Sched. A, s. 11.

Power to determine law and fact

(22) The Assessment Review Board, as to all matters within its jurisdiction under this section, has authority to hear and determine all questions of law or of fact and a decision of the Board under this section is final and binding unless it is appealed under section 43.1. 2008, c. 7, Sched. A, s. 11.

Rights of way

(23) With respect to land referred to in subsection 3 (4) or (5), the only matter that may form the basis of an appeal to the Assessment Review Board under this section is the correctness of the number of acres or other measure showing the extent of the land. 2008, c. 7, Sched. A, s. 11.

Deemed appeals, 2006, etc.

(24) If an appeal relates to the 2006 taxation year, the appellant shall be deemed to have brought the same appeal,

- (a) in relation to assessments under sections 33 and 34 for the 2006 taxation year;
- (b) in relation to the assessment, including assessments under sections 33 and 34, for the 2007 taxation year if the 2006 appeal is not finally disposed of before the last day for appealing with respect to the 2007 taxation year; and
- (c) in relation to the assessment, including assessments under sections 33 and 34, for the 2008 taxation year if the 2006 appeal is not finally disposed of before March 31, 2008 or, if an assessment has been made under section 33 or 34, before the 90th day after the notice of assessment was mailed. 2008, c. 7, Sched. A, s. 11.

Deemed appeals, 2007, etc.

(25) If an appeal relates to the 2007 taxation year and subsection (24) does not apply, the appellant shall be deemed to have brought the same appeal,

- (a) in relation to assessments under sections 33 and 34 for the 2007 taxation year; and
- (b) in relation to the assessment, including assessments under sections 33 and 34, for the 2008 taxation year if the 2007 appeal is not finally disposed of before March 31, 2008 or, if an assessment has been made under section 33 or 34, before the 90th day after the notice of assessment was mailed. 2008, c. 7, Sched. A, s. 11.

Deemed appeals, 2009 and subsequent years

(26) For 2009 and subsequent taxation years, an appellant shall be deemed to have brought the same appeal in respect of a property,

- (a) in relation to the assessments under sections 32, 33 and 34 for the year; and
- (b) in relation to the assessment, including assessments under sections 32, 33 and 34, for a subsequent taxation year to which the same general reassessment applies, if the appeal is not finally disposed of before March 31 of the subsequent taxation year or, if an assessment has been made under section 32, 33 or 34, before the 90th day after the notice of assessment was mailed. 2008, c. 7, Sched. A, s. 11; 2008, c. 19, Sched. A, s. 8 (3).

Deemed appeals, notice requirement

(27) If the appeal concerns the assessment of another person, the appellant is required to comply with subsection (9) only at the time of bringing the original appeal, not each time the appeal is deemed to be brought again. 2008, c. 7, Sched. A, s. 11.

Change of ownership

(28) For the purposes of subsections (24), (25) and (26), if an appeal is brought in respect of a property, the appellant is the owner of the property and there is a change of ownership before the appeal for the year is finally disposed of, the reference to the appellant in the subsection shall be deemed to be a reference to the owner of the property at the relevant time. 2008, c. 7, Sched. A, s. 11.

Section Amendments with date in force (d/m/y)

1997, c. 23, s. 1 (2) - no effect - see 1997, c. 5, s. 26 (1) - 01/12/1997; 1997, c. 5, s. 26 (2-4) - 01/12/1997; 1997, c. 23, s. 1 (3, 4) - 28/11/1997; 1997, c. 29, s. 21 (1) - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (30) - 31/12/1998; 1998, c. 33, s. 8 (1, 2) - 18/12/1998; 1999, c. 9, s. 14 - 14/12/1999

2004, c. 7, s. 6 - 17/06/2004

2006, c. 7, s. 1 (1, 2) - 31/03/2006; 2006, c. 33, Sched. A, s. 30 (1-4) - 01/01/2008; 2006, c. 33, Sched. A, s. 30 (5-7) - 01/01/2007

2008, c. 7, Sched. A, s. 11 - 14/05/2008; 2008, c. 19, Sched. A, s. 8 (1-3) - 27/11/2008

2015, c. 38, Sched. 1, s. 4 - 10/12/2015

Correction of errors

40.1 If it appears that there are palpable errors in the assessment roll,

- (a) if no alteration of assessed values or classification of land is involved, the Board may correct the roll; and
- (b) if alteration of assessed values or classification of land is involved, the Board may extend the time for bringing appeals and direct the assessment corporation to be the appellant. 1997, c. 5, s. 27 (1); 2006, c. 33, Sched. A, s. 31; 2008, c. 7, Sched. A, s. 12.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 27 (1) - 01/12/1997

2006, c. 33, Sched. A, s. 31 - 20/12/2006

2008, c. 7, Sched. A, s. 12 - 14/05/2008

Roll to be binding notwithstanding errors in it or in notice sent to persons assessed

41 The last revised assessment roll shall, subject to subsections 37 (5) and (6), be valid and bind all parties concerned, despite any defect or error committed in or with regard to the roll, or any defect, error or misstatement in the notice required by section 31 or the omission to deliver or transmit the notice, provided that the provisions of this section in so far as they relate to the omission to deliver or transmit the notice do not apply to any person who has given the assessment corporation the notice provided for in subsection 31 (4). R.S.O. 1990, c. A.31, s. 41; 1997, c. 23, s. 1 (1); 2006, c. 33, Sched. A, s. 32.

Section Amendments with date in force (d/m/y)

1997, c. 23, s. 1 (1) - 28/11/1997

2006, c. 33, Sched. A, s. 32 - 20/12/2006

2007, c. 7, Sched. 1, s. 6 - 01/01/2007

Certified copies as evidence

42 The following documents may be received in evidence by a court or tribunal, without proof of the signature of the person certifying the document and without production of the original of which the document purports to be a copy:

1. A document that is a copy of all or part of the assessment roll for a municipality, certified by the clerk of the municipality to be a true copy of it.
2. A document that is a copy of all or part of the assessment roll for non-municipal territory, certified by the Minister to be a true copy of it. 2006, c. 33, Sched. A, s. 33.

Section Amendments with date in force (d/m/y)

1993, c. 27, Sched. - 31/12/1991

2006, c. 33, Sched. A, s. 33 - 01/01/2009

Stating case for opinion of Divisional Court

43 (1) The Assessment Review Board may, upon the application of any person, or on its own motion, and upon such security being given as it directs, state a case in writing for the opinion of the Divisional Court upon any question that, in the opinion of the Board, is a question of law. 1997, c. 5, s. 28.

Same

(2) The Divisional Court shall hear and determine the stated case. 1997, c. 5, s. 28.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 28 - 01/12/1997

Appeal

43.1 (1) An appeal lies from the Assessment Review Board to the Divisional Court, with leave of the Divisional Court, on a question of law. 1997, c. 5, s. 28.

Time for appeal

(2) An application for leave to appeal under this section shall be made within 30 days of the mailing of the decision of the Assessment Review Board. 1999, c. 9, s. 15.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 28 - 01/12/1997; 1999, c. 9, s. 15 - 14/12/1999

Assessment may be open upon appeal

44 (1) Upon an appeal on any ground against an assessment, the Assessment Review Board or court, as the case may be, may reopen the whole question of the assessment so that omissions from, or errors in the assessment roll may be corrected, and the amount for which the assessment should be made, and the person or persons who should be assessed therefor may be placed upon the roll, and if necessary the assessment roll, even if returned as finally revised, may be opened so as to make it correct in accordance with the findings made on appeal. R.S.O. 1990, c. A.31, s. 44 (1); 1997, c. 5, s. 29 (1); 2006, c. 33, Sched. A, s. 34.

Reference to similar lands in vicinity

(2) For taxation years before 2009, in determining the value at which any land shall be assessed, reference shall be had to the value at which similar lands in the vicinity are assessed. 2008, c. 7, Sched. A, s. 13.

Same, 2009 and subsequent years

- (3) For 2009 and subsequent taxation years, in determining the value at which any land shall be assessed, the Board shall,
- (a) determine the current value of the land; and
 - (b) have reference to the value at which similar lands in the vicinity are assessed and adjust the assessment of the land to make it equitable with that of similar lands in the vicinity if such an adjustment would result in a reduction of the assessment of the land. 2008, c. 7, Sched. A, s. 13.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 29 (1, 2) - 01/12/1997

2006, c. 33, Sched. A, s. 34 - 20/12/2006

2008, c. 7, Sched. A, s. 13 - 14/05/2008

Powers and functions of Assessment Review Board

45 Upon an appeal with respect to an assessment, the Assessment Review Board may review the assessment and, for the purpose of the review, has all the powers and functions of the assessment corporation in making an assessment, determination or decision under this Act, and any assessment, determination or decision made on review by the Assessment Review Board shall be deemed to be an assessment, determination or decision of the assessment corporation and has the same force and effect. 2008, c. 7, Sched. A, s. 14.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 30 (1, 2) - 01/12/1997

2006, c. 33, Sched. A, s. 35 - 20/12/2006

2008, c. 7, Sched. A, s. 14 - 14/05/2008

Application to court

46 (1) Subject to subsection (1.1), any of the following persons may apply to the Superior Court of Justice for the determination of any matter relating to an assessment:

1. Any person against whom the land is assessed.
2. The assessment corporation.
3. The municipality in which the land is located or, if the land is located in non-municipal territory, the Minister. 2006, c. 33, Sched. A, s. 36 (1).

Exception

(1.1) No application to court may be made for the determination of a matter that could be the subject of an appeal under subsection 40 (1) or for a determination that lands are conservation lands for the purposes of paragraph 25 of subsection 3 (1). 2006, c. 33, Sched. A, s. 36 (1); 2008, c. 7, Sched. A, s. 15.

Service of notice

(2) The persons to be served with notice of the application are the persons against whom the land is assessed, the assessment corporation and the clerk of the municipality in which the land is located or, if the land is located in non-municipal territory, the Minister. 2006, c. 33, Sched. A, s. 36 (1).

(3) REPEALED: 1997, c. 5, s. 31 (2).

Appeal to Divisional Court

(4) An appeal lies to the Divisional Court from the judgment of the Superior Court of Justice. R.S.O. 1990, c. A.31, s. 46 (4); 2001, c. 23, s. 3 (2).

Effect of appeal

(5) An appeal shall not delay the final revision of the assessment roll. 2006, c. 33, Sched. A, s. 36 (2).

Alteration of roll after appeal

(5.1) When the appeal is finally determined, the clerk of the municipality or the Minister, as the case may be, shall alter the assessment roll, if necessary, to reflect the final determination of the application under this section. 2006, c. 33, Sched. A, s. 36 (2).

Judgment of court binding on Assessment Review Board

(6) Despite the fact that a question of the assessment of any person is pending before the Assessment Review Board, the judgment of the Superior Court of Justice or the Divisional Court shall be given effect to and is binding upon the Board. 1997, c. 5, s. 31 (3); 2001, c. 23, s. 3 (4).

Limitation on court's order

(7) No order of a court on an application under this section shall alter an assessment or classification so as to alter taxes for a taxation year before the year in which the application was made. 1997, c. 5, s. 31 (4).

Omitted or supplementary assessments

(8) Despite subsection (7), an order of the court on an application under this section in respect of an assessment under section 33 or 34 shall apply in respect of all taxes levied pursuant to the assessment if the application is made in the year in which the assessment is made or in the immediately following year. 2000, c. 25, s. 11.

Application

(9) Subsection (8) applies to an order of the court made on or after that subsection came into force. 2000, c. 25, s. 11.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 31 (1-4) - 01/12/1997; 1997, c. 43, Sched. G, s. 18 (31, 32) - 31/12/1998

2000, c. 25, s. 11 - 04/12/2000

2001, c. 23, s. 3 (1-4) - 05/12/2001

2006, c. 33, Sched. A, s. 36 (1, 2) - 01/01/2008

2008, c. 7, Sched. A, s. 15 - 14/05/2008

Extension of time

47 If, under this Act, the time for doing an act expires on a holiday, as defined in the Rules of Civil Procedure prescribed under the *Courts of Justice Act*, the act may be done on the next day that is not a holiday. 2000, c. 25, s. 12.

Section Amendments with date in force (d/m/y)

2000, c. 25, s. 12 - 04/12/2000

Alteration of roll re court decision

48 (1) If the Superior Court of Justice declares any part of an assessment of land to be invalid or in error, the whole assessment is not thereby invalidated and the court may direct that the assessment roll be altered to reflect its decision. 2006, c. 33, Sched. A, s. 37.

Same

(2) If the land is located in a municipality, the clerk of the municipality shall alter the assessment roll for the municipality to reflect the court's decision, if the decision is not appealed, and shall indicate on the roll that the alteration has been made. 2006, c. 33, Sched. A, s. 37.

Same

(3) If the land is located in non-municipal territory, the Minister shall alter the assessment roll for the territory to reflect the court's decision, if the decision is not appealed. 2006, c. 33, Sched. A, s. 37.

Section Amendments with date in force (d/m/y)

2001, c. 23, s. 4 - 05/12/2001

2006, c. 33, Sched. A, s. 37 - 01/01/2008

Defence limited in actions to collect taxes, etc.

49 No matter that could have been raised by way of appeal to the Assessment Review Board or in a proceeding with respect to an assessment in a court within the times limited for bringing the appeal or proceeding under this Act shall be raised by way of defence in any proceeding brought by or on behalf of a municipality or, in the case of land in non-municipal territory, by the Minister. 2008, c. 7, Sched. A, s. 16.

Section Amendments with date in force (d/m/y)

2006, c. 33, Sched. A, s. 38 - 01/01/2008

2008, c. 7, Sched. A, s. 16 - 14/05/2008

Delegation of powers

50 (1) The Minister may delegate to a public servant employed under Part III of the *Public Service of Ontario Act, 2006* any of the Minister's powers or duties under this Act relating to land in non-municipal territory, other than the power to make a regulation under this Act. 2006, c. 33, Sched. A, s. 39; 2006, c. 35, Sched. C, s. 135 (3).

Same

(2) The delegation must be made in writing and is subject to such limitations, conditions and requirements as are set out in it. 2006, c. 33, Sched. A, s. 39.

Subdelegation

(3) In a delegation, the Minister may authorize a person to whom a power or duty is delegated to delegate the power or duty to others, subject to such limitations, conditions and requirements as the person may impose. 2006, c. 33, Sched. A, s. 39.

Presumption

(4) A person who purports to exercise a delegated power or perform a delegated duty shall be presumed conclusively to act in accordance with the delegation. 2006, c. 33, Sched. A, s. 39.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 33 - 01/12/1997

2006, c. 33, Sched. A, s. 39 - 01/01/2008; 2006, c. 35, Sched. C, s. 135 (3) - 01/01/2008

51 REPEALED: 1997, c. 5, s. 34.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 34 - 01/01/1997

52 REPEALED: 1997, c. 5, s. 35.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 35 - 01/12/1997

Disclosure of information

53 (1) A person employed by the assessment corporation, a municipality or a school board is guilty of an offence and on conviction is liable to a fine of not more than \$2,000, or to imprisonment for a term of not more than six months, or to both if,

- (a) in the course of the person's duties, he or she acquires or has access to information collected under this Act or to information collected pursuant to an assessment appeal or a proceeding in court involving an assessment matter;
- (b) the information is,
 - (i) proprietary information of a commercial nature prescribed by the Minister relating to an individual property, or
 - (ii) actual income and expense information on an individual property; and
- (c) the person wilfully discloses the information or permits it to be disclosed to any person who is not entitled in the course of their duties to acquire or have access to the information. 2016, c. 37, Sched. 2, s. 2.

Exception

(2) This section does not prevent disclosure of that information,

- (a) to the assessment corporation or any authorized employee of the corporation; or
- (b) by any person being examined as a witness in an assessment appeal or in a proceeding in court involving an assessment matter. 1996, c. 4, s. 43; 1997, c. 43, Sched. G, s. 18 (34).

Information

(3) Subject to subsection (1), the assessment corporation shall make available to the following entities the information sufficient to meet their planning requirements:

1. Every municipality.
2. Every school board.
3. Every board of a local roads area established under the *Local Roads Boards Act*.
4. Every local services board established under the *Northern Services Boards Act*. 2015, c. 20, Sched. 2, s. 1 (2).

Purpose

(4) The information provided under subsection (3) shall not be used by the entities set out in that subsection for any other purpose. 1996, c. 4, s. 43; 2015, c. 20, Sched. 2, s. 1 (3).

Information for tenants

(4.1) Upon request, a tenant is entitled to receive the information maintained by the assessment corporation in respect of a property, or the portion of a property, leased by the tenant and to receive any other information about the property; the tenant is not entitled to receive the information referred to in subsection (1). 1997, c. 43, Sched. G, s. 18 (35).

Disclosure

(5) Subject to subsection (1) and to any requirement of the Assessment Review Board concerning the disclosure of evidence, the assessment corporation may disclose any information acquired by it and may do so on such terms as it determines. 1997, c. 43, Sched. G, s. 18 (36).

Section Amendments with date in force (d/m/y)

1996, c. 4, s. 43 - 22/05/1996; 1997, c. 43, Sched. G, s. 18 (33-36) - 31/12/1998

2000, c. 25, s. 13 - 04/12/2000

2015, c. 20, Sched. 2, s. 1 (1-3) - 04/06/2015

2016, c. 37, Sched. 2, s. 2 - 08/12/2016

Right of action for damages against officer

54 In addition to the penalties and punishments provided for by this Act for a contravention of the provisions thereof, the person guilty of the contravention is liable to every person who is thereby injured for the damages sustained by the person by reason of the contravention. R.S.O. 1990, c. A.31, s. 54.

By-laws and agreements fixing assessment or granting exemption from taxation not affected

55 This Act does not affect the terms of any agreement made with a municipal corporation, or any by-law heretofore or hereafter passed by a municipal council under any other Act for fixing the assessment of any property, or for commuting or otherwise relating to municipal taxation, but whenever in any Act of the Legislature or by any proclamation of the Lieutenant Governor in Council or by any valid by-law of a municipality heretofore passed or by any valid agreement heretofore entered into the assessment of the real and personal property of any person in a municipality is fixed at a certain amount for a period of years, unexpired at the time of the coming into force of this Act, or the taxes payable annually by any person in respect of the real and personal property are fixed at a stated amount during any such period, or the real and personal property of any person or any part thereof is exempt from municipal taxation in whole or in part for any such period, the fixed assessment or commutation of taxes or exemption shall be deemed to include any other assessment and any taxes thereon in respect of the property or business mentioned in such Act, proclamation, by-law or agreement to which the person or the property of the person would otherwise be liable under this Act. R.S.O. 1990, c. A.31, s. 55; 1997, c. 5, s. 37.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 37 - 01/12/1997

Computation of time for proceedings where time limited expires on Saturday

56 Where the municipal offices in a municipality are closed on Saturday and the time limited for any proceeding or for the doing of any things in the municipal offices under this Act expires or falls upon a Saturday, the time so limited shall extend to and the thing may be done on the day next following that is not a holiday. R.S.O. 1990, c. A.31, s. 56.

References to court of revision in other Acts

57 (1) Where in any general or special Act, except the *Drainage Act*, reference is made to a court of revision, the reference shall be deemed to be a reference to the Assessment Review Board established under this Act. R.S.O. 1990, c. A.31, s. 57 (1); 2002, c. 17, Sched. F, Table.

Provisions authorizing courts of revision in other Acts repealed

(2) Despite any general or special Act, any provision in any Act, except the *Drainage Act*, as to the constitution of a court of revision is repealed. R.S.O. 1990, c. A.31, s. 57 (2); 2002, c. 17, Sched. F, Table.

Section Amendments with date in force (d/m/y)

2002, c. 17, Sched. F, Table - 01/01/2003

TRANSITIONAL MATTERS

Land in non-municipal territory

58 (1) Despite subsection 3 (1), land in non-municipal territory is not liable to assessment under this Act before 2007 and is not liable to taxation based on assessment under this Act before 2009. 2006, c. 33, Sched. A, s. 40.

Same

(2) Sections 31, 32, 33, 34, 35, 36, 39.1, 40 and 40.1 do not apply before 2008 in respect of land located in non-municipal territory. 2006, c. 33, Sched. A, s. 40.

Regulations

(3) The Minister may make regulations providing for transitional matters which, in the opinion of the Minister, are necessary or desirable to deal with problems or issues arising under this Act as a result of the repeal of the *Provincial Land Tax Act* and the enactment of the *Provincial Land Tax Act, 2006*. 2006, c. 33, Sched. A, s. 40.

Conflicts

(4) If there is a conflict between a regulation providing for a transitional matter under this section and a provision of this Act or another regulation made under this Act, the regulation made under this section prevails. 2006, c. 33, Sched. A, s. 40.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 38 - 01/12/1997

2006, c. 33, Sched. A, s. 40 - 20/12/2006

59 REPEALED: 1997, c. 5, s. 38.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 38 - 01/12/1997

60 REPEALED: 1997, c. 5, s. 38.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 38 - 01/12/1997

61 REPEALED: 1997, c. 5, s. 38.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 38 - 01/12/1997

62 REPEALED: 1997, c. 5, s. 38.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 38 - 01/12/1997

63 REPEALED: 1997, c. 5, s. 38.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 38 - 01/12/1997

Schedule REPEALED: 1997, C. 5, S. 39.

Section Amendments with date in force (d/m/y)

1997, c. 5, s. 39 - 01/12/1997

Form REPEALED: 1997, C. 43, SCHED. G, S. 18 (37).

Section Amendments with date in force (d/m/y)

1997, c. 43, Sched. G, s. 18 (37) - 31/12/1998

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