

Assessment Act  
Loi sur l'évaluation foncière

## **ONTARIO REGULATION 282/98**

### **GENERAL**

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This Regulation is made in English only.

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PART I

INTERPRETATION

Vacant Land

1. (1) The following land, if it is not being used, is vacant land for the purposes of this Regulation:

1. Land that has no buildings or structures on it.

2. Land upon which a building or structure is being built.

3. Land upon which a building or structure has been built if no part of the building or structure has yet been used.

4. Land upon which a building or structure has been built if the building or structure is substantially unusable. O. Reg. 282/98, s. 1 (1).

(2) For greater certainty, any occupation of a building or structure is a use for the purposes of paragraph 3 of subsection (1) and once a building or structure has been occupied the land upon which the building or structure is located cannot be vacant land unless the building or structure becomes substantially unusable. O. Reg. 282/98, s. 1 (2).

(3) A portion of a parcel of land is vacant land for the purposes of this Regulation if,

(a) there is no building or structure on the portion of the parcel or there is a building or structure on the portion but no part of the building or structure has yet been used;

(b) there is a building or structure on the rest of the parcel; and

(c) the portion of the parcel is zoned for a kind of development that is different from the development on the rest of the parcel. O. Reg. 282/98, s. 1 (3).

1.1 Revoked: O. Reg. 575/06, s. 1.

## PART II

### CLASSES OF REAL PROPERTY

#### Classes

2. The following classes of real property are prescribed for the purposes of the Act:

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.

8. The new multi-residential property class.

9. The office building property class.

10. The shopping centre property class.

11. The parking lots and vacant land property class.

12. The large industrial property class.

13. The professional sports facility property class. O. Reg. 282/98, s. 2; O. Reg. 174/00, s. 1; O. Reg. 363/03, s. 1.

#### Residential Property Class

3. (1) The residential property class consists of the following:

1. Land used for residential purposes that is,

i. land that does not have seven or more self-contained units,

ii. a unit or proposed unit, as defined in the Condominium Act,

iii. land owned by a co-operative, as defined in the Co-operative Corporations Act, the primary object of which is to provide housing to its members or land leased by such a co-operative if the term of the lease is at least 20 years,

iv. subject to subsection (2), land with seven or more self-contained units owned by a corporation with or without share capital each shareholder or member of which has a right, by virtue of being a shareholder or member of the corporation, to occupy one of the units,

v. subject to subsection (2), land with seven or more self-contained units owned by individuals only, each of whom has an undivided interest in the land and a right, arising from a contract with the other owners, to occupy one of the units, if at least half the units are occupied by the owners with a right to occupy them,

vi. land with self-contained units, organized as what is commonly known as a timeshare, that,

A. is owned by persons, each of whom has an undivided interest in the land and a right to occupy a unit on a periodic basis for at least one week at a time, or

B. is leased by persons, for terms of at least 20 years, each of whom has a right to occupy a unit on a periodic basis for at least one week at a time,

vii. a group home as defined in subsection 166 (1) of the Municipal Act, 2001,

viii. a care home, as defined in the Tenant Protection Act, 1997, that does not have seven or more self-contained units and that is not included in the commercial property class under paragraph 2 of section 5,

ix. land used for residential purposes on a seasonal basis, including campgrounds,

x. land with self-contained units, organized as what is commonly known as a life lease project, in respect of which individuals (referred to in this subparagraph as “purchasers”) have each entered into an agreement to purchase a right (referred to in this subparagraph as the “life lease interest”) to occupy a unit for residential purposes within the project, if,

A. the term, not including renewals, of the life lease interest is equal to or greater than 20 years or is equal to the lifetime of the purchasers,

B. the purchasers have made one or more payments to the owner of the land on account of the purchase, and

C. the purchasers have a right to sell, transfer or otherwise dispose of the life lease interest in a manner determined under the terms of the agreement for the purchase,

xi. land that is a municipally-licensed rooming house,

xii. a recreational facility that is operated on a not-for-profit basis, if the use of the facility is restricted to residents of units in a residential subdivision, land-lease community or condominium or townhouse complex, as well as their guests, and if the facility is not open to the general public.

xiii. Revoked: O. Reg. 1/12, s. 1.

xiv. a retirement home as defined in subsection 2 (1) of the Retirement Homes Act, 2010.

Note: Paragraph 1, as made by subsection 1 (1) of Ontario Regulation 356/00, applies to the 2000 and subsequent taxation years. See: O. Reg. 356/00, s. 1 (4).

2. Land not used for residential purposes that is,

i. farm land to which subsection 19 (5) of the Act applies for the taxation year for which the land is being classified, other than land in the farm property class or land prescribed under section 44,

ii. land used by a non-profit organization for child care purposes that is either,

A. land owned by the organization, or

B. land leased by the organization, other than land that would otherwise be in the commercial property class or the industrial property class,

iii. land owned by a religious organization other than land occupied by a tenant and used for a commercial activity,

iv. land owned and occupied by a non-profit service organization, a non-profit private club, a non-profit cultural organization or a non-profit recreational sports club, other than land used as a golf course or ski resort,

v. land owned by a conservation authority, other than land occupied by a tenant and used for a commercial activity or land used as a golf course or ski resort,

vi. land used as a golf course, including buildings or structures used for the purpose of maintaining the golf course, but not including any other buildings and structures and the land used in connection with those other buildings or structures,

vii. land used as a driving range for at least four consecutive months a year but not including any buildings and structures and the land used in connection with those buildings or structures,

viii. land used as a ski resort, including ski-lifts and buildings or structures used for the purpose of maintaining ski hills or trails, but not including any other buildings and structures and the land used in connection with those other buildings or structures,

ix. vacant land principally zoned for residential development but not principally zoned for multi-residential development,

x. buildings used exclusively for the purposes of storing private aircraft and land on which those buildings are located,

xi. land used to provide horse trail rides or horse riding lessons to the public.

Note: Subparagraph 2 iv, as amended by subsection 1 (2) of Ontario Regulation 356/00, applies to the 2000 and subsequent taxation years. See: O. Reg. 356/00, s. 1 (4).

3. For the 2000 and subsequent taxation years, the portion of land that is licensed or required to be licensed under Part II of the Aggregate Resources Act that is not in the farm property class or the industrial property class. O. Reg. 282/98, s. 3 (1); O. Reg. 351/99, s. 1; O. Reg. 356/00, s. 1 (1, 2); O. Reg. 54/01, s. 1 (1); O. Reg. 362/03, s. 1; O. Reg. 363/03, s. 2 (1-3); O. Reg. 198/04, s. 2; O. Reg. 100/05, s. 1 (1); O. Reg. 536/05, s. 1; O. Reg. 212/07, s. 1; O. Reg. 528/07, s. 1; O. Reg. 372/10, s. 1; O. Reg. 1/12, s. 1.

(2) Land described in subparagraph iv or v of paragraph 1 of subsection (1) is included in the residential/farm property class for 1999, 2000, 2001 or 2002 or in the residential property class for 2003 or a later taxation year only if the land was included in the residential/farm property class for the 1998 taxation year under subparagraph iv or v of paragraph 1 of subsection (1) as it read on December 31, 2002. O. Reg. 363/03, s. 2 (4).

(2.1) In subparagraph 2 iv of subsection (1),

“cultural organization” means an organization that is established and maintained for cultural activities for Canadians of a specific ethnic origin, including First Nations peoples;

“service organization” means an organization whose primary function is to provide services to promote the welfare of the community and not only to benefit its members. O. Reg. 356/00, s. 1 (3).

Note: Subsection (2.1), as made by subsection 1 (3) of Ontario Regulation 356/00, applies to the 2000 and subsequent taxation years. See: O. Reg. 356/00, s. 1 (4).

(3) In subparagraph vii of paragraph 2 of subsection (1),

“driving range” means an outdoor practice area for driving golf balls. O. Reg. 282/98, s. 3 (3).

(4) In subparagraph 2 x of subsection (1),

“private aircraft” means an aircraft that is owned by one or more individuals and used exclusively for the recreational purposes of the owner or owners and not for any commercial purposes. O. Reg. 54/01, s. 1 (2).

(5) If the assessment corporation requests the owner of land to verify that all aircraft stored in buildings are private aircraft, the owner shall do so before the land and buildings are classified in the residential property class under subparagraph 2 x of subsection (1). O. Reg. 54/01, s. 1 (2); O. Reg. 363/03, s. 2 (5).

(6) Subparagraph 2 xi of subsection (1) applies to the 2004 and subsequent taxation years. O. Reg. 100/05, s. 1 (2).

#### Multi-Residential Property Class

4. (1) The multi-residential property class consists of the following:

1. Land used for residential purposes that has seven or more self-contained units other than land included in the residential property class under paragraph 1 of subsection 3 (1).
2. Vacant land principally zoned for multi-residential development. O. Reg. 282/98, s. 4 (1); O. Reg. 363/03, s. 3.

(2) Land in the new multi-residential property class is not included in the multi-residential property class. O. Reg. 282/98, s. 4 (2).

#### Commercial Property Class

5. (1) The commercial property class consists of the following:

1. Land and vacant land that is not included in any other property class.
2. A care home, as defined in the Tenant Protection Act, 1997, to which that Act does not apply, that is operated with the intention of generating a profit and that does not have seven or more self-contained units.
3. If a portion of land is in the office building property class, any other portion of the land that is not included in any other property class.
4. If a portion of land is in the shopping centre property class, any other portion of the land that is not included in any other property class. O. Reg. 282/98, s. 5.

(1.1) Revoked: O. Reg. 575/06, s. 2.

(2) For the 2000 and subsequent taxation years, a building that is used exclusively for storage purposes at the site where manufacturing, production or processing takes place is included in the commercial property class if the building is,

(a) not attached to a building or structure or portion of a building or structure that is included in the industrial property class; or

(b) linked to a building or structure or portion of a building or structure that is included in the industrial property class by means of a minimal connection or corridor constructed only for the purpose of moving material or goods between the buildings. O. Reg. 356/00, s. 2.

(3) For 2005 and subsequent years, the following land shall be included in the commercial property class but only if the land is owned by the University of Windsor and occupied by DaimlerChrysler Canada Inc.:

1. The University of Windsor/DaimlerChrysler Canada Automotive Research and Development Centre located at 3939 Rhodes Drive in the City of Windsor and having assessment roll number 37 39 070 301 06500 0000 and the legal description Concession 3, Parts of Lots 103-105 designated as Part 1 on Registered Plan 12R-8104, as set out on the assessment roll. O. Reg. 399/04, s. 1.

#### Industrial Property Class

6. (1) The industrial property class consists of the following:

1. Land used for or in connection with,

i. manufacturing, producing or processing anything,

ii. research or development in connection with manufacturing, producing or processing anything,

iii. storage, by a manufacturer, producer or processor, of anything used or produced in such manufacturing, production or processing if the storage is at the site where the manufacturing, production or processing takes place, or

iv. retail sales by a manufacturer, producer or processor of anything produced in manufacturing, production or processing, if the retail sales are at the site where the manufacturing, production or processing takes place but are not on land to which section 44 applies.

2. Vacant land principally zoned for industrial development. O. Reg. 282/98, s. 6 (1); O. Reg. 536/05, s. 2.

(2) The following are included in the industrial property class:

1. Land used to manufacture or transform electricity.

2. For the 1998 and 1999 taxation years, land used for mining, quarrying, producing oil or gas or extracting anything from the earth.

2.1 For the 2000 and subsequent taxation years, land used for mining, producing oil or gas or extracting anything from the earth. This paragraph does not apply to,

i. land that is licensed or required to be licensed under Part II of the Aggregate Resources Act, or

ii. land that would be required to be licensed under Part II the Aggregate Resources Act if the land were in a part of Ontario designated under section 5 of that Act.

2.2 For the 2000 and subsequent taxation years, the portion of,

i. land that is licensed or required to be licensed under Part II of the Aggregate Resources Act, or

ii. land that would be required to be licensed under Part II of the Aggregate Resources Act if the land were in a part of Ontario designated under section 5 of that Act,

that is used for,

iii. extracting anything from the earth,

iv. excavating,

v. processing extracted or excavated material,

vi. stockpiling extracted or excavated material, or

vii. stockpiling overburden.

2.3 For the 2000 and subsequent taxation years, roadways and structures on a portion of land that is licensed or required to be licensed under Part II of the Aggregate Resources Act if the roadway or structure is used in connection with an activity listed in paragraph 2.2.

3. Shipyards and dry docks.

4. Elevators used to receive, store, clean, treat or transfer feed for livestock or grain.

5. A sewage or water treatment plant other than a plant owned by a commission as defined in subsection 27 (1) of the Act. O. Reg. 282/98, s. 6 (2); O. Reg. 351/99, s. 2.

(3) A building used exclusively for office or administrative purposes is not included in the industrial property class unless it is attached to a building or structure included in the industrial property class. O. Reg. 282/98, s. 6 (3).

(3.1) Revoked: O. Reg. 356/00, s. 3.

(4) Land in the large industrial property class is not included in the industrial property class. O. Reg. 282/98, s. 6 (4).

#### Pipe Line Property Class

7. The pipe line property class consists of pipe lines within the meaning of subsection 25 (1) of the Act. O. Reg. 282/98, s. 7.

#### Farm Property Class

8. (1) The farm property class consists of land determined in accordance with this section and section 8.1 to be farmland. O. Reg. 499/99, s. 1 (1); O. Reg. 363/03, s. 4 (1).

(2) Land used for farming, including outbuildings is farmland for a taxation year if the following requirements are satisfied:

1. A farming business, within the meaning of the Farm Registration and Farm Organizations Funding Act, 1993, is carried out on the land.

2. Subsection 19 (5) of the Act applies to the land for the taxation year but the land is not land to which section 44 applies.

3. The land is owned by,

i. an individual who is a Canadian citizen or has been lawfully admitted to Canada for permanent residence,

ii. a corporation that has issued and allocated shares to which are attached more than 50 per cent of the voting rights ordinarily exercisable at meetings of the shareholders and that are owned by individuals described in subparagraph i,

iii. a partnership of which more than 50 per cent of the income or loss of the partnership is allocated to partners who are persons described in subparagraph i or ii,

iv. a non-profit corporation without share capital, including a co-operative corporation under the Co-operative Corporations Act, more than 50 per cent of whose members are individuals described in subparagraph i,

v. a trust more than 50 per cent of whose beneficiaries are individuals described in subparagraph i, or

vi. a corporation that does not issue shares and does not have members.

4. For the 1999 and 2000 taxation years, if the person carrying on the farming business was required to file a completed farming business registration form under the Farm Registration and Farm Organizations Funding Act, 1993 in the year before the taxation year,

i. the person carrying on the farming business filed the form as required and was issued a registration number, and

ii. if the owner of the land is not the person carrying on the farm business, the owner applied to have the land classified as farmland and the application was made before September 1 in the year before the taxation year on a form provided by the Minister of Agriculture, Food and Rural Affairs.

5. For the 1999 and 2000 taxation years, if paragraph 4 does not apply because an order was made under section 22 of the Farm Registration and Farm Organizations Funding Act, 1993 that filing be waived, the owner of the land applied to have the land classified as farmland and the application was made before September 1 in the year before the taxation year on a form provided by the Minister of Agriculture, Food and Rural Affairs. However, the owner is not required to apply if the owner is the person carrying on the farming business.

6. For the 1999 and 2000 taxation years, if paragraph 4 does not apply because the annual gross income of the farming business was less than the amount prescribed for the purposes of section 2 of the Farm Registration and Farm Organizations Funding Act, 1993, the owner of the land applied to have the land classified as farmland, the application was made before September 1 in the year before the taxation year on a form provided by the Minister of Agriculture, Food and Rural Affairs and the requirements set out in subsection (3) are met.

7. For the 2001 and subsequent taxation years, other than the 2013 taxation year, the person carrying on the farming business was issued a registration number under the Farm Registration and Farm Organizations Funding Act, 1993 in the year before the taxation year, unless an order was made under section 22 of that Act that the person is not required to file a farming business registration form.

7.1 For the 2013 taxation year, the person carrying on the farming business has an annual gross income from the farming business that is equal to or exceeds the amount prescribed for the purposes of section 2 of the Farm Registration and Farm Organizations Funding Act, 1993.

8. For the 2001, 2002 and 2003 taxation years, if paragraph 7 does not apply because the annual gross income of the farming business was less than the amount prescribed for the purposes of section 2 of the Farm Registration and Farm Organizations Funding Act, 1993, the owner of the land applied to have the land classified as farmland, the application was made before September 1 in the year before the taxation year on a form approved by the Administrator and the requirements set out in subsection (3) are met.

9. If the taxation year is the 2004 or a subsequent taxation year and paragraph 7 or 7.1, as the case may be, does not apply because the annual gross income of the farming business is less than the amount prescribed for the purposes of section 2 of the Farm Registration and Farm Organizations Funding Act, 1993 or because the farming business commenced during the taxation year, the requirements set out in subsection (3) are met. O. Reg. 282/98, s. 8 (2); O. Reg. 499/99, s. 1 (2-4); O. Reg. 363/03, s. 4 (2); O. Reg. 419/04, s. 1 (1, 2); O. Reg. 536/05, s. 3; O. Reg. 288/12, s. 1.

(3) For the purposes of paragraphs 6 and 9 of subsection (2), the requirements that must be met are the requirements set out in one of the following paragraphs:

1. In the opinion of the Minister of Agriculture and Food,

i. the year to which the annual gross income from farming relates was not a normal production year for the farming business, and

ii. the annual gross income of the farming business for that year would have been equal to or greater than the amount prescribed for the purposes of section 2 of the Farm Registration and Farm Organizations Funding Act, 1993 if the year had been a normal production year for the farming business.

2. The person carrying on the farming business owns the land and,

i. the farming business provided an annual gross income that is more than zero,

ii. there is a period of at least 10 years,

A. in which each year is a year in which the owner or his or her spouse owned the land and carried on the farming business, and

B. in which either the owner or his or her spouse qualified for each year under the farm tax rebate program established under O.C. 3033/90 in respect of the land or the land was in the farmlands property class, and

iii. the age or illness of the owner or his or her spouse or the death of the owner's spouse was the reason the annual gross income of the farming business was less than the amount prescribed for the purposes of section 2 of the Farm Registration and Farm Organizations Funding Act, 1993.

3. If the taxation year is the 2004 or a subsequent taxation year, a farming business commenced during the taxation year and the gross income from the farming business for the year to which the annual gross income from farming relates is equal to or greater than the amount prescribed for the purposes of section 2 of the Farm Registration and Farm Organizations Funding Act, 1993. O. Reg. 282/98, s. 8 (3); O. Reg. 105/00, s. 1 (1); O. Reg. 419/04, s. 1 (3-5); O. Reg. 307/05, s. 1 (1).

(4) For the 2001 and subsequent taxation years, land used for farming is farmland if,

(a) it is owned by a conservation authority and subsection 19 (5) of the Act applies to the land;

(b) it is owned by the Agricultural Rehabilitation and Development Directorate of Ontario; or

(c) it was owned by the Agricultural Rehabilitation and Development Directorate and was transferred to and is owned by the Association of Community Pastures. O. Reg. 45/02, s. 1.

(4.1) Despite subsection (2), land used for farming, including outbuildings, is farmland for 2003 or a subsequent taxation year if,

(a) the land is owned by Her Majesty in right of Canada or a province, a Crown agent, a corporation owned, controlled or operated by the Crown, a municipality or a local board;

(b) a farming business, within the meaning of the Farm Registration and Farm Organizations Funding Act, 1993, is carried out on the land by a tenant of the land;

(c) subsection 19 (5) of the Act applies to the land for the taxation year; and

(d) the provisions of paragraphs 7 and 8 of subsection (2) are satisfied in respect of the land for the taxation year. O. Reg. 363/03, s. 4 (3).

(5) For the 1998 taxation year, subsections (2) and (3) do not apply. For that taxation year, land, other than land owned by a conservation authority or the Agricultural Rehabilitation and Development Directorate of Ontario, is farmland if the owner or the owner's spouse qualified under the farm tax rebate program established under O.C. 3033/90 in respect of the land for the 1997 taxation year. O. Reg. 282/98, s. 8 (5); O. Reg. 105/00, s. 1 (2); O. Reg. 307/05, s. 1 (2).

(5.1) For 2004 and subsequent taxation years, land that is used to process maple sap is included in the farm property class if the following conditions are satisfied:

1. The land would be included in the farm property class if it were not used to process maple sap.

2. The maple sap is processed on the land into pure maple syrup or other pure maple products that contain no additives or preservatives.

3. At least 50 per cent of the maple sap processed on the land has been tapped from trees on land owned or leased by the farmer. O. Reg. 286/04, s. 1.

(5.2) For the purposes of subsection (5.1), the processing of maple sap includes the bottling or other packaging of pure maple syrup or pure maple products. O. Reg. 286/04, s. 1.

(5.3) Revoked: O. Reg. 1/12, s. 2.

(5.4) For 2009 and subsequent taxation years, land that is used to process sour cherries is included in the farm property class if the following conditions are satisfied:

1. The land would be included in the farm property class if it were not used to process sour cherries.

2. The processing activities that occur on the land include cleaning, de-stemming, pitting, preserving or packing the sour cherries, but not the manufacture of products from sour cherries.

3. At least 50 per cent of sour cherries processed on the land had been harvested from trees on land owned or leased by the processor, or where the processor is a co-operative, on land owned or leased by its members. O. Reg. 370/09, s. 1.

(5.5) For 2011 and subsequent taxation years, land that is used as temporary housing for on-farm labourers is included in the farm property class if the following conditions are satisfied:

1. The housing is situated on land to which subsection 19 (5) of the Act applies and which is included in the farm property class.
2. The housing is not occupied on a year-round basis. O. Reg. 491/10, s. 1.

(6) In this section,

“annual gross income” means the annual gross income as determined under subsection 1 (2) of Ontario Regulation 723/93 under the Farm Registration and Farm Organizations Funding Act, 1993;

“spouse” has the same meaning as in Part III of the Family Law Act. O. Reg. 282/98, s. 8 (6); O. Reg. 105/00, s. 1 (3); O. Reg. 307/05, s. 1 (3).

8.1 (1) With respect to the 2001 and 2002 taxation years, land located in the city, regional municipality, geographic county or district set out in Column 1 of the Table to this section belongs to the farmlands property class only if the owner has complied with this section and section 8. O. Reg. 363/03, s. 5 (1).

(1.1) With respect to the 2003 and subsequent taxation years, land located in the municipality or district set out in Column 1 of the Table to this section belongs to the farm property class only if the owner has complied with this section and section 8. O. Reg. 363/03, s. 5 (1).

(2) An owner who wishes to have land classified as belonging to the farmlands property class or farm property class with respect to a taxation year shall apply for the classification to the Administrator. O. Reg. 499/99, s. 2; O. Reg. 363/03, s. 5 (2).

(3) Subject to subsection (4), an application made with respect to a taxation year shall be made, on a form approved by the Administrator, on or before the date in the year before the taxation year that is set out in Column 2 of the Table opposite to the name of the municipality or district set out in Column 1 in which the land is located. O. Reg. 499/99, s. 2; O. Reg. 363/03, s. 5 (3).

(3.1) Subject to subsection (4), if an application has been made under subsection (3) and the applicant’s land has been classified as belonging to the farmlands property class for a taxation year before 2003 or to the farm property class for the 2003 or a subsequent taxation year, no application need be made to have the land classified as belonging to the farm property class for taxation years after 2002. O. Reg. 363/03, s. 5 (4).

(4) If either of the following changes occurs after the date the application was required under subsection (3) and before August 31 of the following year or during any subsequent 12-month period, an owner whose land is classified as belonging to the farmlands property class under this Regulation, as it read before January 1, 2003, or the farm property class shall notify the Administrator on or before the September 1 following the change:

1. There is a change in eligibility of the land for classification as farmland under paragraph 1, 2 or 3 of subsection 8 (2).

2. There has been a change in information contained in the most recent application made under this section. O. Reg. 499/99, s. 2; O. Reg. 363/03, s. 5 (5).

(5) Upon making an application under this section, the owner must,

(a) allow a person selected by the Administrator to inspect the land and to inspect any documents relating to the land in order to assist in the determination of whether the land should continue to be classified as farmland; and

(b) co-operate with the person carrying out the inspection under clause (a). O. Reg. 499/99, s. 2.

(6) At any time after the Administrator determines, upon an application under this section, that land should be classified as farmland, the Administrator may conduct audits to verify that the land continues to be eligible to be classified as farmland and the owner must,

(a) allow a person selected by the Administrator to inspect the land and to inspect any documents relating to the land in order to assist in the verification of whether the land should continue to be classified as farmland;

(b) co-operate with the person carrying out the inspection under clause (a); and

(c) submit further information or documents as may be required by the Administrator in order to assist in the verification. O. Reg. 499/99, s. 2.

(7) If an owner does not comply with subsection (5) or (6), the land will cease to be classified as farmland in the following taxation year. O. Reg. 499/99, s. 2.

(8) The Administrator may permit a person to file an application on or before December 31 of the taxation year rather than on or before the date required under subsection (3) or (4) if, in the Administrator's opinion, there are mitigating circumstances explaining why the application could not be made before the earlier deadline. O. Reg. 499/99, s. 2; O. Reg. 419/04, s. 2.

(9) In this section,

“Administrator” has the same meaning as in Part V. O. Reg. 499/99, s. 2.

## TABLE

Column 1  
Column 2

Toronto C  
May 31

Durham R  
May 31

Halton R  
May 31

Haldimand-Norfolk R  
May 31

Hamilton-Wentworth R  
May 31

Niagara R  
May 31

Ottawa-Carleton R  
April 30

Peel R  
May 31

Sudbury R  
June 30

Waterloo R  
May 31

York R  
May 31

Brant Co  
May 31

Bruce Co  
June 30

Dufferin Co  
May 31

Elgin Co  
May 31

Essex Co  
June 30

Frontenac Co  
April 30

Grey Co  
June 30

Haliburton Co  
June 30

Hastings Co  
May 31

Huron Co  
June 30

Kent Co  
June 30

Lambton Co  
June 30

Lanark Co  
April 30

Leeds and Grenville Co  
April 30

Lennox and Addington Co

May 31

Middlesex Co  
June 30

Northumberland Co  
May 31

Oxford Co  
May 31

Perth Co  
May 31

Peterborough Co  
May 31

Prescott and Russell Co  
April 30

Prince Edward Co  
May 31

Renfrew Co  
April 30

Simcoe Co  
June 30

Stormont, Dundas and Glengarry Co  
April 30

Victoria Co  
May 31

Wellington Co  
May 31

Algoma D  
June 30

Cochrane D  
June 30

Kenora D  
June 30

Manitoulin D  
June 30

Muskoka D  
June 30

Nipissing D  
June 30

Parry Sound D  
June 30

Rainy River D  
June 30

Thunder Bay D  
June 30

Timiskaming D  
June 30

O. Reg. 499/99, s. 2.

Managed Forests Property Class

8.2 In this section and sections 9 to 9.7,

“Administrator” means the Minister of Natural Resources or the employee of the Ministry of Natural Resources to whom the Minister has delegated his or her powers under Part VI (“Disputes Relating to the Managed Forests Property Class”);

“approved managed forest plan” means a managed forest plan that is approved by a managed forest plan approver as having been prepared in accordance with the Ontario government publication published in 2006 titled “Ontario Managed Forest Tax Incentive Program Guide”;

“designated government agent” means a person described as the designated government agent in the Ontario government publication published in 2006 titled “Ontario Managed Forest Tax Incentive Program Guide”;

“managed forest plan approver” means a person designated by the Minister as a managed forest plan approver. O. Reg. 406/06, s. 1.

9. (1) The managed forests property class consists of eligible land determined in accordance with this section and sections 9.1 to 9.7 to be managed forest land. O. Reg. 282/98, s. 9 (1); O. Reg. 406/06, s. 2 (1).

(2) Land that is covered by a forest, and including outbuildings used for forest operations, is eligible land if the following requirements are satisfied:

1. The land is owned by,

i. an individual who is a Canadian citizen or has been lawfully admitted to Canada for permanent residence,

i.1 two or more individuals as joint tenants or tenants in common if 50 per cent or more of the beneficial interest in the land is held by persons described in subparagraph i,

ii. a corporation that has issued and allocated shares to which are attached more than 50 per cent of the voting rights ordinarily exercisable at meetings of the shareholders and that are owned by individuals described in subparagraph i,

iii. a partnership of which more than 50 per cent of the income or loss of the partnership is allocated to partners who are persons described in subparagraph i or ii,

iv. a conservation authority, or

v. a trust established by a person described in subparagraph i or ii, a partnership described in subparagraph iii or a conservation authority, but only if 50 per cent or more of the beneficial interest in the trust property is held by those persons, partnerships or conservation authorities.

2. The forest including any area included under subsections (3) and (4) is at least four hectares in size.

3. The land is all or part of a single parcel of land or, if the land consists of land from more than one parcel, the forest on land in each parcel satisfies the requirement in paragraph 2.

4. Subject to subsections (3) and (4), the forest has, per hectare, at least,

i. 1,000 trees of any size,

ii. 750 trees that, at a height of 1 1/3 metres, are more than 5 centimetres in diameter,

iii. 500 trees that, at a height of 1 1/3 metres, are more than 12 centimetres in diameter, or

iv. 250 trees that, at a height of 1 1/3 metres, are more than 20 centimetres in diameter.

5. The land is not licensed under the Aggregate Resources Act or zoned for aggregate extraction if that Act does not apply to the land. O. Reg. 282/98, s. 9 (2); O. Reg. 406/06, s. 2 (2-4); O. Reg. 394/08, s. 1.

(3) An area in a parcel of land that does not contain enough trees to satisfy the requirements in paragraph 4 of subsection (2) forms part of the eligible land in the parcel,

(a) if the area does not exceed 10 per cent of the forest area on the land or parcel that satisfies the requirements described in paragraph 4 of subsection (2); and

(b) if the area contributes to the objectives set out in the approved managed forest plan for the forest. O. Reg. 406/06, s. 2 (5).

(4) An area in a parcel of land that does not contain enough trees to satisfy the requirements in paragraph 4 of subsection (2) forms part of the eligible land in the parcel,

(a) if the area cannot support trees through normal forest management activities because of natural constraints;

(b) if the area does not exceed 25 per cent of the total area of the eligible land, excluding any area that forms part of the eligible land by virtue of subsection (3); and

(c) if the area contributes to the objectives set out in the approved managed forest plan for the forest. O. Reg. 406/06, s. 2 (5).

(5) Eligible land is managed forests land for a taxation year if the requirements set out in subsection (6), (7) or (8) or section 9.3 are satisfied. O. Reg. 406/06, s. 2 (5).

(6) If the eligible land was not classified as managed forests land for the previous year, the eligible land is managed forests land for a taxation year covered by the approved managed forest plan if an application under section 9.1 is approved. O. Reg. 406/06, s. 2 (5).

(7) If the eligible land was classified as managed forests land for the previous year and if an application under section 9.2 or 9.4 to have the classification continued was required during the previous year, the eligible land is managed forests land for a taxation year covered by the approved managed forest plan if the application was approved. O. Reg. 406/06, s. 2 (5).

(8) If the eligible land was classified as managed forests land for the previous year but no application under section 9.2 was required during the previous year, the eligible land is managed forests land for a year covered by the approved managed forest plan. O. Reg. 406/06, s. 2 (5).

(9)-(12) Revoked: O. Reg. 406/06, s. 2 (5).

9.1 (1) If the owner of eligible land wishes to have it classified as managed forests land for a taxation year and if the land was not so classified for the previous taxation year, the owner shall apply in accordance with this section to have it classified as managed forests land. O. Reg. 406/06, s. 3.

(2) For 2008 and subsequent taxation years, the owner shall submit the completed application on or before June 30 of the previous year and the application must satisfy the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

(3) For the 2007 taxation year, the owner shall submit the completed application on or before August 31, 2006 and the application must satisfy the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

(4) Subject to subsection 9.7 (2), the Administrator shall approve an application that satisfies the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

9.2 (1) If the owner of eligible land that is classified as managed forests land wishes to have the classification continued after the expiry of the approved managed forest plan that was submitted with the most recent prior application for classification of the land as managed forests land, the owner shall apply in accordance with this section to have the classification continued. O. Reg. 406/06, s. 3.

(2) The owner shall submit the completed application on or before July 31 of the year preceding the year in which the approved managed forest plan expires, and the application must satisfy the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

(3) Subject to subsection 9.7 (2), the Administrator shall approve an application that satisfies the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

(4) This section applies with respect to 2008 and subsequent taxation years. O. Reg. 406/06, s. 3.

9.3 (1) This section applies, despite subsections 9 (7) and (8), if eligible land was classified as managed forests land pursuant to an application that was submitted before January 1, 2006. O. Reg. 406/06, s. 3.

(2) If the land was classified as managed forests lands pursuant to an application that was submitted prior to 2001, the land is not classified as managed forests land for 2006 unless the owner submits a completed application on or before August 31, 2006, and the application satisfies the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

(3) If the land was classified as managed forests land pursuant to an application that was submitted after 2000, the approved managed forest plan in effect for 2005 is deemed to expire at the end of the fifth year after the year in which the application was made, and the land shall continue to be classified as managed forests land for the extended term of the plan. O. Reg. 406/06, s. 3.

(4) Despite subsection (3), the approved managed forest plans in effect for 2005 are deemed to expire at the end of the tenth year after the year in which the application referenced in subsection (3) was made and the land shall continue to be classified as managed forests land for the extended term of the plan if the owner applies in accordance with subsection (5). O. Reg. 406/06, s. 3.

(5) The owner shall submit the completed application on or before August 31, 2006, and the application must satisfy the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

(6) Subject to subsection 9.7 (2), the Administrator shall approve an application under this section that satisfies the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

9.4 (1) If managed forests land changes owners, the land ceases to be classified as managed forests land. O. Reg. 406/06, s. 3.

(2) The new owner of the land may submit an application to continue the classification of the land as managed forests land, and the application must satisfy the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

(3) The deadline for making an application under subsection (2) is the earlier of December 31 of the year in which the land is transferred to the new owner or 90 days after the land is transferred to the new owner. O. Reg. 406/06, s. 3.

(4) Subject to subsection 9.7 (2), the Administrator shall approve an application that satisfies the requirements set out in section 9.5. O. Reg. 406/06, s. 3.

(5) If the application is approved,

(a) the classification of the land is deemed, despite subsections (1) and 9 (7), to have continued without interruption for the entire year in which the application was made; and

(b) the approved managed forest plan in effect immediately before the land was transferred to the new owner applies for the entire year in which the application was made. O. Reg. 406/06, s. 3.

9.5 For the purposes of subsections 9.1 (2), 9.2 (2), 9.3 (2) and (5) and 9.4 (2), the application must satisfy the following requirements:

1. The application must be made in a form approved by the Administrator and must be submitted to a designated government agent.

2. In the application, the owner must state that the land is eligible land.

3. In the application, the owner must agree to the following:

i. To provide,

A. an approved forest management plan for the land for a term of 10 years commencing the year after the year in which the application is made, or to provide such portions of the plan as the designated government agent may require, in an application under subsection 9.1 (2), 9.2 (2), 9.3 (2) or 9.4 (2), or

B. a copy of the approved forest management plan in effect for 2005, or to provide such portions of the plan as the designated government agent may require, in an application under subsection 9.3 (5).

ii. To manage the forest in accordance with the plan.

iii. To allow a person selected by the Minister of Natural Resources to inspect the land and to inspect documents relating to the land to ensure that the land remains eligible land and to ensure that the forest is and has been managed in accordance with the plan.

iv. To co-operate with the person in the course of the inspection.

4. In the application the owner must state,

i. in an application under subsection 9.1 (2), if the land was classified as a managed forests for a year other than the previous taxation year and if the ownership of the land has not changed since then, that the land was

managed in accordance with the approved managed forest plan during the term of the plan and that the owner did not fail to do anything which the owner agreed to do in the previous application,

ii. in an application under subsection 9.2 (2) or 9.3 (2) or (5), that the land has been managed in accordance with the approved managed forest plan during the period since the date of the most recent prior application for classification of the land as managed forests land, and that the owner has not failed to do anything which the owner agreed to do in that application. O. Reg. 406/06, s. 3.

9.6 (1) The owner of managed forests land must submit a progress report between January 1 and July 31 of the fifth year after the year in which the owner submitted the most recent prior application under section 9.1, 9.2 or 9.4 for classification of the land as managed forests land. O. Reg. 406/06, s. 3.

(2) If the land was continued as managed forests land under subsection 9.3 (4), the owner must submit a progress report between January 1 and July 31 of the fifth year after the year in which the owner submitted the application referred to in subsection 9.3 (3), but only if the fifth year is 2008 or a subsequent year. O. Reg. 406/06, s. 3.

(3) The owner must submit the progress report to the Minister and the report must be prepared in a form acceptable to the Minister. O. Reg. 406/06, s. 3.

(4) The owner shall notify the designated government agent if any of the following events occurs and shall give the designated government agent the particulars of the event:

1. A change that relates to the eligibility of the land for classification as managed forests land.
2. A sale of any portion of the land, including the proposed date of the transfer.
3. A change in any of the information contained in the most recent application for classification.
4. An increase or decrease in the size of the forest. O. Reg. 406/06, s. 3.

9.7 (1) Land ceases to be classified as managed forests land if,

- (a) it is not managed in accordance with the approved managed forest plan;
- (b) the owner fails to do anything which the owner agreed to do in the application under section 9.5; or
- (c) the requirements described in section 9.6 are not satisfied. O. Reg. 406/06, s. 3.

(2) The Administrator may refuse to approve an application to classify land as managed forests land,

- (a) if the land ceased under subsection (1) to be classified as managed forests land after the date of the most recent prior application by the same owner in respect of the land; and
- (b) if the Administrator has determined that there is reason to believe that the owner would not manage the land in accordance with the approved managed forest plan, or would fail to satisfy the owner's obligations described in section 9.5 or 9.6. O. Reg. 406/06, s. 3.

#### New Multi-Residential Property Class

10. (1) The new multi-residential property class applies within a municipality, the council of which is required to pass a by-law establishing tax ratios under section 308 of the Municipal Act, 2001, only if the council of the municipality has passed a by-law opting to have the new multi-residential property class apply within the municipality. O. Reg. 282/98, s. 10 (1); O. Reg. 198/04, s. 4.

(2) The new multi-residential property class consists of land that would otherwise be in the multi-residential property class but that satisfies the following requirements:

1. The units on the land have been built or converted from a non-residential use pursuant to a building permit issued after the by-law adopting the new multi-residential property class was passed.

2. Revoked: O. Reg. 45/02, s. 2 (1).

O. Reg. 282/98, s. 10 (2); O. Reg. 45/02, s. 2 (1).

(2.1) Despite paragraph 1 of subsection (2), the land owned by Ewart Angus Homes Inc. that is located at 268 Merton Street in the City of Toronto and has assessment roll number 19 04 103 050 02200 0000 is included in the new multi-residential property class commencing with the 2005 taxation year if the land would otherwise be in the multi-residential property class. O. Reg. 365/05, s. 1.

(3) Subject to subsections (4), (5) and (6), land ceases to be included in the new multi-residential property class after it has been classified in that class for 35 taxation years. O. Reg. 45/02, s. 2 (2).

(4) If land was included in the new multi-residential property class pursuant to a by-law passed by the council of a municipality in respect of a tax year prior to 2002, the land ceases to be included in the new multi-residential property class after it is classified in that class for eight years. O. Reg. 45/02, s. 2 (2).

(5) The council of a municipality may provide by by-law that subsection (4) does not apply within the municipality. O. Reg. 45/02, s. 2 (2).

(6) The council of a municipality may pass a by-law opting to have the new multi-residential property class cease to apply within a municipality. O. Reg. 45/02, s. 2 (2).

(7) A by-law referred to in subsection (6) shall not affect the classification of land for which a building permit has been issued before the by-law comes into force. O. Reg. 45/02, s. 2 (2).

#### Office Building Property Class

11. (1) The office building property class applies within a municipality, the council of which is required to pass a by-law establishing tax ratios under section 308 of the Municipal Act, 2001, only if the council of the municipality has passed a by-law opting to have the office building property class apply within the municipality. O. Reg. 282/98, s. 11 (1); O. Reg. 198/04, s. 5 (1).

(2) The office building property class consists of the rentable area of an office building that would otherwise be in the commercial property class that exceeds 25,000 square feet. O. Reg. 282/98, s. 11 (2).

(3) For the purposes of subsection (2),

“office building” means,

(a) a building that is used primarily for offices,

(b) the part of a building that, but for this section, would otherwise be classified in the commercial property class if that part of the building is used primarily for offices. O. Reg. 282/98, s. 11 (3).

(4) If all of the land the office building is part of is in the commercial property class and the office building property class, the share of the assessed value that is attributable to the land described in subsection (2) shall be determined in accordance with the following:

where,

“Share of assessed value” means the assessed value of the land in the office building property class;

“Assessed value of land” means the assessed value of the land;

“Rentable area” means the rentable area, measured in square feet, of the office building and other structures on the land.

O. Reg. 282/98, s. 11 (4).

(5) If part of the land the office building is part of is in a class of real property other than the commercial property class or the office building property class, the share of the assessed value that is attributable to the land described in subsection (2) shall be determined in accordance with the following:

where,

“Share of assessed value” means the assessed value of the land in the office building property class;

“Assessed value of land” means the assessed value attributable to the part of the land that is in the commercial property class or that, but for this section, would otherwise be in the commercial property class;

“Rentable area” means the rentable area, measured in square feet, of the parts of the office building and other structures on the land that are in the commercial property class or that, but for this section, would otherwise be in the commercial property class.

O. Reg. 282/98, s. 11 (5).

(6) For the purposes of this section, the following shall be deemed not to be in the commercial property class:

1. A hotel as defined in the Hotel Registration of Guests Act.

2. A shopping centre within the meaning of subsection 12 (3). O. Reg. 282/98, s. 11 (6).

(7) For the purposes of this section, rentable area shall be determined in accordance with the Standard Method for Measuring Floor Area in Office Buildings, ANSI/BOMA Z65.1-1996, approved by the American National Standards Institute, Inc. on June 7, 1996 and published by the Building Owners and Managers Association International. O. Reg. 282/98, s. 11 (7).

(8) The council of a municipality that passed a by-law opting to have the office building property class apply may pass a by-law opting to have the class cease to apply but such a by-law does not apply with respect to a taxation year unless the by-law is passed on or before the last day for passing a by-law opting to have the property class apply for that taxation year. O. Reg. 282/98, s. 11 (8).

(9) Revoked: O. Reg. 575/06, s. 3.

#### Shopping Centre Property Class

12. (1) The shopping centre property class applies within a municipality, the council of which is required to pass a by-law establishing tax ratios under section 308 of the Municipal Act, 2001, only if the council of the municipality has passed a by-law opting to have the shopping centre property class apply within the municipality. O. Reg. 282/98, s. 12 (1); O. Reg. 198/04, s. 6.

(2) The shopping centre property class consists of the rentable area of a shopping centre that would otherwise be in the commercial property class that exceeds 25,000 square feet. O. Reg. 282/98, s. 12 (2).

(3) The following apply for the purposes of subsection (2):

1. “Shopping centre” means,

i. a structure with at least three units that are used primarily to provide goods or services directly to the public and that have different occupants, or

ii. a structure used primarily to provide goods or services directly to the public if the structure is attached to a structure described in subparagraph i on another parcel of land.

2. “Shopping centre” does not include any part of an office building within the meaning of subsection 11 (3). O. Reg. 282/98, s. 12 (3).

(4) If all of the land the shopping centre is part of is in the commercial property class and the shopping centre property class, the share of the assessed value that is attributable to land described in subsection (2) shall be determined in accordance with the following:

where,

“Share of assessed value” means the assessed value of the land in the shopping centre property class;

“Assessed value of land” means the assessed value of the land;

“Rentable area” means the rentable area, measured in square feet, of the shopping centre and other structures on the land.

O. Reg. 282/98, s. 12 (4).

(5) If part of the land the shopping centre is part of is in a class of real property other than the commercial property class or the shopping centre property class, the share of the assessed value that is attributable to land described in subsection (2) shall be determined in accordance with the following:

where,

“Share of assessed value” means the assessed value of the land in the shopping centre property class;

“Assessed value of land” means the assessed value attributable to the part of the land that is in the commercial property class or that, but for this section, would otherwise be in the commercial property class;

“Rentable area” means the rentable area, measured in square feet, of the parts of the shopping centre and other structures on the land that are in the commercial property class or that, but for this section, would otherwise be in the commercial property class.

O. Reg. 282/98, s. 12 (5).

(6) For the purposes of this section, the following shall be deemed not to be in the commercial property class:

1. A hotel as defined in the Hotel Registration of Guests Act.

2. An office building within the meaning of subsection 11 (3). O. Reg. 282/98, s. 12 (6).

(7) For the purposes of this section, rentable area shall be determined in accordance with the Standard Method for Measuring Floor Area in Office Buildings, ANSI/BOMA Z65.1-1996, approved by the American National Standards Institute, Inc. on June 7, 1996 and published by the Building Owners and Managers Association International. O. Reg. 282/98, s. 12 (7).

(8) The council of a municipality that passed a by-law opting to have the shopping centre property class apply may pass a by-law opting to have the class cease to apply but such a by-law does not apply with respect to a taxation year unless the by-law is passed on or before the last day for passing a by-law opting to have the property class apply for that taxation year. O. Reg. 282/98, s. 12 (8).

#### Parking Lots and Vacant Land Property Class

13. (1) The parking lots and vacant land property class applies within a municipality, the council of which is required to pass a by-law establishing tax ratios under section 308 of the Municipal Act, 2001, only if the council of the municipality has passed a by-law opting to have the parking lots and vacant land property class apply within the municipality. O. Reg. 282/98, s. 13 (1); O. Reg. 198/04, s. 7.

(2) The parking lots and vacant land property class consists of the following land that would otherwise be in the commercial property class:

1. A parcel of land used exclusively for the parking of vehicles.

2. Vacant land.

3. Land that is a railyard, owned and used exclusively by a railway company, upon which no building or structure other than railway tracks is located. O. Reg. 282/98, s. 13 (2).

(3) The council of a municipality that passed a by-law opting to have the parking lots and vacant land property class apply may pass a by-law opting to have the class cease to apply but such a by-law does not apply with respect to a taxation year unless the by-law is passed on or before the last day for passing a by-law opting to have the property class apply for that taxation year. O. Reg. 282/98, s. 13 (3).

(4) For 2004 and subsequent years, a “railyard” mentioned in paragraph 3 of subsection (2) includes the following land, but does not include buildings or structures on the land:

1. Land used for marshalling railway rolling stock.

2. Land used in the loading, unloading and temporary holding of railway rolling stock or freight carried on a railway vehicle. O. Reg. 349/03, s. 1.

#### Residual Commercial Property Class

13.1 (1) For 2008 and subsequent years, the residual commercial property class applies within a municipality, the council of which is required to pass a by-law establishing tax ratios under section 308 of the Municipal Act, 2001 or section 275 of the City of Toronto Act, 2006, only if the council has passed a by-law opting to have the residual commercial property class apply within the municipality. O. Reg. 90/08, s. 1.

(2) The residual commercial property class consists of land that would otherwise be in the commercial property class other than land in the office building property class, the shopping centre property class, the parking lots and vacant land property class or the professional sports facility property class whether or not the municipality had opted to have all or any of the property classes apply within the municipality. O. Reg. 90/08, s. 1.

(3) The council of a municipality that has passed a by-law opting to have the residual commercial property class apply may pass a by-law opting to have the class cease to apply; however, the by-law does not apply with respect to a taxation year unless the by-law is passed on or before the last day for passing a by-law opting to have the property class apply for that taxation year. O. Reg. 90/08, s. 1.

#### Large Industrial Property Class

14. (1) The large industrial property class applies within a municipality, the council of which is required to pass a by-law establishing tax ratios under section 308 of the Municipal Act, 2001, only if the council of the municipality has passed a by-law opting to have the large industrial property class apply within the municipality. O. Reg. 282/98, s. 14 (1); O. Reg. 198/04, s. 8 (1).

(2) The large industrial property class consists of the following land that would otherwise be in the industrial property class:

1. A parcel or a portion of a parcel of land that is occupied by the same single occupant, if the total exterior measured area of the building or buildings or the parts of the building or buildings that are occupied by that occupant is greater than 125,000 square feet.

2. Revoked: O. Reg. 124/04, s. 1.

3. Grain elevators that have a storage capacity of 1,000,000 bushels or more.

4. Land, the assessed value of which is greater than the total assessed value of all other land in the municipality that has passed the by-law that is in the industrial property class or that, but for this section, would otherwise be in the industrial property class. O. Reg. 282/98, s. 14 (2); O. Reg. 124/04, s. 1.

(3) For the purposes of this section,

“exterior measured area” means the exterior measured area of all floors including basements and mezzanines. O. Reg. 282/98, s. 14 (3).

(4) The council of a municipality that passed a by-law opting to have the large industrial property class apply may pass a by-law opting to have the class cease to apply but such a by-law does not apply with respect to a taxation year unless the by-law is passed on or before the last day for passing a by-law opting to have the property class apply for that taxation year. O. Reg. 282/98, s. 14 (4).

(5) Revoked: O. Reg. 575/06, s. 4.

#### Professional Sports Facility Property Class

14.1 (1) The professional sports facility property class applies within a municipality, the council of which is required to pass a by-law establishing tax ratios under section 308 of the Municipal Act, 2001, only if the council has passed a by-law opting to have the professional sports facility property class apply within the municipality. O. Reg. 174/00, s. 2; O. Reg. 198/04, s. 9.

(2) Subject to subsection (3), the professional sports facility property class shall include the property identified by the following roll numbers:

Item  
Facility  
Roll number

1.  
Corel Centre

0630 000 816 00405 0000

0630 000 816 00410 0000

0630 000 816 00415 0000

0630 000 816 00420 0000

0630 000 816 00425 0000

0630 000 816 00430 0000

0630 000 816 00435 0000

0630 000 816 00440 0000

0630 000 816 00445 0000

0630 000 816 00450 0000

0630 000 816 00455 0000

2.

Air Canada Centre  
1904 061 120 00120 0000

3.

Maple Leaf Gardens  
1904 068 050 00100 0000

4.

SkyDome  
1904 062 060 00100 0000

1904 062 061 01200 0000

O. Reg. 174/00, s. 2.

(3) The professional sports facility property class shall not include any portion of the property where goods or services are offered to the public on a regular basis on non-event days. O. Reg. 174/00, s. 2.

(4) Subsection (3) does not apply to any portion of the property,

(a) used as a parking lot; or

(b) occupied by food or merchandise concessions that are only open for business when an event is being staged or held on the property. O. Reg. 174/00, s. 2.

(5) In this section,

“non-event days” means days on which a sports event is not being held by a professional sports team that uses the property;

“professional sports team” means a team that is a member of the Canadian Football League, National Basketball Association, National Hockey League, Major League Baseball or the National Lacrosse League;

“services” does not include public tours of the property. O. Reg. 174/00, s. 2.

(6) The council of a municipality that passed a by-law opting to have the professional sports facility property class apply may pass a by-law opting to have the class cease to apply but such by-law does not apply with respect to a taxation year unless the by-law is passed on or before the last day for passing a by-law opting to have the property class apply for that taxation year. O. Reg. 174/00, s. 2.

(7) Paragraph 13 of section 2 and this section apply with respect to the 2000 and subsequent taxation years. O. Reg. 174/00, s. 2.

#### Resort Condominium Property Class

14.2 (1) The resort condominium property class applies within a municipality, the council of which is required to pass a by-law establishing tax ratios under section 308 of the Municipal Act, 2001, only if the council has passed a by-law opting to have the resort condominium property class apply within the municipality. O. Reg. 211/05, s. 1.

(2) The resort condominium property class shall include land in respect of which all of the following criteria are satisfied:

1. The land is a unit or proposed unit in a condominium.
2. The unit is self-contained and furnished and is operated or managed in a manner to provide transient living accommodation for a fee or charge for minimum periods of less than 30 days.
3. The unit is located in a local municipality with a population of 10,000 or less, as reported by Statistics Canada in the most recent official census.
4. The unit is located within the boundaries of a resort which is operated year-round and which contains, or is adjacent to, a downhill ski complex and an 18-hole golf course.
5. A special Act requires the owner of the unit to be a member of a non-profit corporation without share capital that is established or continued by the special Act. One of the corporation’s objects is the maintenance and management of the resort land for which, pursuant to the special Act and the corporation’s by-laws, the corporation has responsibility. Under the special Act, the corporation has the power to pass by-laws controlling the use of that resort land. O. Reg. 211/05, s. 1.

(3) The council of a municipality that passed a by-law opting to have the resort condominium property class apply may pass a by-law opting to have the class cease to apply; however, the by-law does not apply with respect to a taxation year unless the by-law is passed on or before the last day for passing a by-law opting to have the property class apply for that taxation year. O. Reg. 211/05, s. 1.

(4) This section applies with respect to the 2005 and subsequent taxation years. O. Reg. 211/05, s. 1.

(5) In this section,

“proposed unit” has the same meaning as in the Condominium Act, 1998;

“unit” has the same meaning as in the Condominium Act, 1998. O. Reg. 211/05, s. 1.

#### Classification of Buildings and Structures that become Vacant

15. (1) This section applies to land if all of the following conditions are satisfied:

1. A building or structure has been built on the land.

2. All or part of the building or structure was used in the past.

3. No part of the building or structure is currently being used. O. Reg. 185/09, s. 1.

(2) If the building or structure is substantially usable, the land is classified in the property class or classes in which it was classified for the previous taxation year. O. Reg. 185/09, s. 1.

(3) Subject to subsection (4), if the building or structure is substantially unusable and all or part of the land was included in the residential property class immediately before it became substantially unusable, the portion of the land that was classified in the residential property class continues to be classified in the residential property class. O. Reg. 185/09, s. 1.

(4) Subsection (3) applies only in determining the property class or classes of land for the 2007 or a subsequent taxation year. O. Reg. 185/09, s. 1.

#### Mobile Homes

16. Mobile homes used for residential purposes and the land they are on are included in the residential property class and not in the multi-residential property class or the new multi-residential property class even if there are seven or more mobile homes on the land. O. Reg. 282/98, s. 16; O. Reg. 363/03, s. 6.

#### Hotels

17. (1) A hotel is included in the commercial property class and not in any other property class. O. Reg. 282/98, s. 17 (1).

(2) In this section,

“hotel” means,

(a) a hotel as defined in the Hotel Registration of Guests Act, or

(b) land,

(i) that would otherwise be in the multi-residential property class or new multi-residential property class or that is a unit as defined in the Condominium Act, 1998, and

(ii) that contains one or more furnished, self-contained units operated or managed in a manner to provide transient living accommodation for a fee or charge for minimum periods of less than 30 days. O. Reg. 348/03, s. 1; O. Reg. 211/05, s. 2.

(3) Clause (2) (b) applies for 2004 and subsequent years. O. Reg. 348/03, s. 1.

#### Application of Part

18. This Part applies with respect to the 1998 and subsequent taxation years. O. Reg. 282/98, s. 18.

### PART III SUBCLASSES OF REAL PROPERTY

#### Farm Land awaiting Development

19. (1) Two subclasses for farm land awaiting development are prescribed for each of the following classes of real property:

1. The residential property class.
2. The multi-residential property class.
3. The commercial property class.
4. The industrial property class. O. Reg. 282/98, s. 19 (1); O. Reg. 363/03, s. 7.

(2) The first subclass for farmland awaiting development, for each class of real property, consists of land in the class of real property that satisfies the following requirements:

1. The land is used solely for farm purposes.
  2. Subsection 19 (5) of the Act would have applied to the land in the absence of subsection 19 (5.4) of the Act and section 45 of this Regulation.
  3. There is no building permit for construction on the land other than for a building or structure to be used solely for farm purposes, a residence described in subsection 19 (5) of the Act or a building prescribed for the purposes of that subsection. O. Reg. 282/98, s. 19 (2).
- (3) The second subclass for farmland awaiting development, for each class of real property, consists of land in the class of real property that would be in the first subclass except that there is a building permit, as described in paragraph 3 of subsection (2), for construction on the land. O. Reg. 282/98, s. 19 (3).

#### Vacant Land

20. (1) A subclass for vacant land is prescribed for each of the commercial property class and the industrial property class. O. Reg. 282/98, s. 20 (1).

(2) The subclass for vacant land for the commercial property class consists of the following land in the commercial property class:

1. Vacant land.
2. Land that is a railyard, owned and used exclusively by a railway company, upon which no building or structure other than railway tracks is located. O. Reg. 282/98, s. 20 (2).

(3) The subclass for vacant land for the industrial property class consists of the following land in the industrial property class:

1. Vacant land.
2. Subject to subsection (4), land used for a mine tailings management area pursuant to,
  - i. a closure plan for a mine under the Mining Act, or
  - ii. a licence to decommission a mine under the Nuclear Safety and Control Act (Canada), in the case of a uranium mine. O. Reg. 347/03, s. 1.

(4) Despite subsection (3), land described in paragraph 2 of that subsection is included in the subclass for vacant land for the industrial property class,

- (a) only for 2004 and subsequent years; and
- (b) only if all mining activity at the mine has permanently ceased. O. Reg. 347/03, s. 1.

(5) For 2004 and subsequent years, a “railyard” mentioned in paragraph 2 of subsection (2) includes the following land, but does not include buildings or structures on the land:

1. Land used for marshalling railway rolling stock.
2. Land used in the loading, unloading and temporary holding of railway rolling stock or freight carried on a railway vehicle. O. Reg. 349/03, s. 2.

#### Excess Land

21. (1) A subclass for excess land is prescribed for each of the following classes of real property:

1. The commercial property class.
2. The industrial property class.
3. The office building property class.
4. The shopping centre property class.
5. The large industrial property class. O. Reg. 45/02, s. 3.

(2) The office building property class and the shopping centre property class are prescribed for the purposes of subparagraph 3 i of subsection 8 (1) of the Act and the large industrial property class is prescribed for the purposes of subparagraph 3 ii of subsection 8 (1) of the Act. O. Reg. 45/02, s. 3.

(3) A portion of a parcel of land is included in the subclass for excess lands for a class of real property if,

(a) it has not been developed in any way, other than to service the parcel of land;

(b) it is not being used other than for farming purposes; and

(c) it is in excess of the municipal requirement for any existing development elsewhere on the parcel. O. Reg. 45/02, s. 3.

(4) A portion of a parcel of land is included in the subclass for excess land for the commercial property class if,

(a) it is a rail yard owned and used exclusively by a railway company; and

(b) no building or structure is located on it, other than railway tracks. O. Reg. 45/02, s. 3.

(5) This section applies with respect to the 2001 and subsequent taxation years. O. Reg. 45/02, s. 3.

22. Revoked: O. Reg. 45/02, s. 3.

#### Application of Part

23. This Part applies with respect to the 1998 and subsequent taxation years. O. Reg. 282/98, s. 23.

### PART III.1 EXEMPTIONS

#### Non-Profit Hospices

23.1 The following conditions are prescribed for the purposes of paragraph 7.1 of subsection 3 (1) of the Act with respect to the exemption from taxation for land that is used by a non-profit hospice to provide end of life care:

1. The land must be used for the purpose of providing end of life care and related supportive services for individuals with a terminal illness, and it must not be used for any other purpose.
2. The hospice must be operated by a non-profit organization.
3. The land must not be,
  - i. a care home as defined in subsection 2 (1) of the Residential Tenancies Act, 2006,
  - ii. a long-term care home as defined in subsection 2 (1) of the Long-Term Care Homes Act, 2007, or
  - iii. a retirement home as defined in subsection 2 (1) of the Retirement Homes Act, 2010. O. Reg. 403/11, s. 1.

### PART III.2

#### EXEMPTION FROM TAXATION FOR CEMETERIES, BURIAL SITES AND CREMATORIIUMS

23.2 This Part applies to the 2013 taxation year and to subsequent taxation years. O. Reg. 340/12, s. 1.

23.3 For the purposes of paragraph 2 and subparagraph 3 ii.1 of subsection 3 (1) of the Act, a use of land that meets the following conditions is prescribed as a use for an ancillary purpose:

1. The use is an activity for which a licence, other than a licence of a cemetery operator, is not required under Part III of the Funeral, Burial and Cremation Services Act, 2002 or a regulation made under paragraph 7.2 of subsection 113 (1) of that Act.
2. The use is either,
  - i. necessarily incidental to the interment or scattering activity that takes place at the cemetery, including storage, administration and maintenance relating to the cemetery, or
  - ii. small scale activity that is related to the interment or scattering activity that takes place at the cemetery and for which the conduct occupies no significant physical space at the cemetery. O. Reg. 340/12, s. 1.

23.4 Activities for which a licence is required under Part III of the Funeral, Burial and Cremation Services Act, 2002 or under a regulation made under paragraph 7.2 of subsection 113 (1) of that Act are prescribed as bereavement related activities for the purposes of paragraph 2.1 of subsection 3 (1) of the Act. O. Reg. 340/12, s. 1.

23.5 (1) The following classes of cemetery properties are prescribed for the purposes of section 16.2 of the Act:

1. A cemetery property if the cemetery owner has ceased to be or has become a religious organization or a municipality.
2. A cemetery property if the cemetery land has ceased to be used for or has begun to be used for bereavement related activities described in section 23.4. O. Reg. 340/12, s. 1.

(2) The owner of a cemetery property of a class prescribed in subsection (1) shall provide the assessment corporation with information regarding the change in operator and activity, including the effective date of the change and any change to the physical space used for the activity, and shall do so within 30 days of the effective date of the change. O. Reg. 340/12, s. 1.

PART IV  
EXEMPT CONSERVATION LAND

Determination of Conservation Land

24. For the purposes of paragraph 25 of subsection 3 (1) of the Act,

“conservation land” means land that is eligible conservation land under section 26 of this Regulation. O. Reg. 388/04, s. 1.

25. (1) Land, excluding any portion of the land that has a building or other improvement on it, is eligible to be classified as eligible conservation land if,

(a) it satisfies the requirements of subsection (2) or (3); and

(b) it is maintained in a manner that contributes to the natural heritage and the biodiversity objectives for conserving the land. O. Reg. 388/04, s. 1.

(2) For the purposes of clause (1) (a), the land satisfies the requirements of this subsection if it satisfies one of the following conditions:

1. The land is identified by the Minister of Natural Resources as provincially significant wetland on the basis of the wetland evaluation system set out in the Ministry of Natural Resources document entitled “Ontario Wetland Evaluation System Southern Manual” (3rd edition), dated March, 1993, as revised in May, 1994 and December, 2002, or in the Ministry of Natural Resources document titled “Ontario Wetland Evaluation System Northern Manual” (1st edition), dated March, 1993, as revised in May, 1994 and December, 2002.

2. The land is identified by the Minister of Natural Resources as a provincially significant area of natural and scientific interest using the criteria set out in the Ministry of Natural Resources document entitled “A Framework for the Conservation of Ontario’s Biological Heritage”, dated May, 1980, or in the Ministry of Natural Resources document titled “A Framework for the Conservation of Ontario’s Earth Science Features”, dated October, 1981.

3. The land is identified by the Minister of Natural Resources as habitat of a species that is listed as an endangered species in Schedule 2 to Ontario Regulation 230/08 (Species at Risk in Ontario List) made under the Endangered Species Act 2007, using the criteria set out in the Ministry of Natural Resources document entitled “Guidelines for Mapping Endangered Species Habitats under the Conservation Land Tax Incentive Program”, as it may be amended from time to time and set out in a Decision Notice posted on the environmental registry under the Environmental Bill of Rights, 1993.

4. The land is designated as an escarpment natural area in the Niagara Escarpment Plan under the Niagara Escarpment Planning and Development Act. O. Reg. 388/04, s. 1; O. Reg. 389/08, s. 1.

(3) For the purposes of clause (1) (a), the land satisfies the requirements of this subsection if the land is owned by a registered charity, within the meaning of subsection 248 (1) of the Income Tax Act (Canada), one of whose primary objectives is natural heritage conservation or by a conservation authority established under the Conservation Authorities Act and the land satisfies one of the following conditions:

1. It is designated as an escarpment protection area in the Niagara Escarpment Plan under the Niagara Escarpment Planning and Development Act.

2. It is located within a Featured Area and contributes to the natural heritage protection objectives established for the Featured Area as set out in the “Ontario Living Legacy Land Use Strategy, July 1999”, published by the Queen’s Printer.

3. It is a natural heritage feature or area that meets the criteria of the natural heritage provisions of the Provincial Policy Statement as issued and re-issued under section 3 of the Planning Act.
  4. It is identified by the Minister of Natural Resources as a regionally significant area of natural and scientific interest using the criteria set out in the Ministry of Natural Resources document entitled “A Framework for the Conservation of Ontario’s Biological Heritage”, dated May, 1980, or in the Ministry of Natural Resources document entitled “A Framework for the Conservation of Ontario’s Earth Science Features”, dated October, 1981.
  5. It is habitat of a species that is listed as a special concern species in Schedule 4 to Ontario Regulation 230/08 (Species at Risk in Ontario List) made under the Endangered Species Act 2007.
  6. It is identified as having species occurrences or ecological communities with an S-Rank designation of S1-S3, as determined by the Natural Heritage Information Centre of the Ministry of Natural Resources.
  7. It is designated as a natural core area, natural linkage area or countryside in the Oak Ridges Moraine Conservation Plan under the Oak Ridges Moraine Conservation Act, 2001.
  8. It is a natural heritage area identified within a regional or watershed plan or strategy developed by a conservation authority under the Conservation Authorities Act or by another public agency under another provincial or federal statute.
  9. It is designated as an environmentally sensitive area, environmentally significant area, environmental protection area, natural heritage system or another area with an equivalent designation within a municipal official plan or zoning by-law under the Planning Act.
  10. It is within, abuts or abuts a road allowance that abuts a provincial park, national park, conservation reserve or provincial wildlife area and contributes significantly to the natural heritage objectives of the park, reserve or wildlife area.
  11. It is an area identified under the Great Lakes Wetlands Conservation Action Plan described in the “Great Lakes Wetlands Conservation Action Plan Highlights Report (2000-2003)”, published by Environment Canada. O. Reg. 388/04, s. 1; O. Reg. 389/08, s. 2.
- (4) Despite paragraph 10 of subsection (3), no part of the land that is more than 1,000 metres from the boundary of the park, reserve or wildlife area is eligible to be classified as eligible conservation land. O. Reg. 388/04, s. 1.
26. Land is eligible conservation land for a taxation year if the following requirements are met:
    1. The land is eligible under section 25 to be classified as eligible conservation land for the taxation year.
    2. The owner submits a completed application to the Minister of Natural Resources for designation of the land under this section for the taxation year and the application is submitted,
      - i. on or before February 28, 2005, if the land is described in subsection 25 (3) and the application relates to the 2005 taxation year, or
      - ii. on or before July 31 of the previous year, in any other case.
    3. In the application, the owner undertakes,
      - i. not to engage in activities during the taxation year that are inconsistent with the natural heritage and biodiversity objectives for conserving the land,
      - ii. to allow a person selected by the Minister of Natural Resources to inspect the land, and

iii. to co-operate with the person described in subparagraph ii in the course of the inspection.

4. The Minister of Natural Resources designates the land for the taxation year for the purposes of this section.

5. The owner does not breach any undertaking given in the application. O. Reg. 388/04, s. 1.

#### Application of Part

27. This Part applies with respect to the 1999 and subsequent taxation years. O. Reg. 46/99, s. 1.

PART IV.1 (s. 28) Revoked: O. Reg. 242/04, s. 1.

#### PART V

#### DISPUTES RELATING TO THE FARM PROPERTY CLASS

##### Definitions

29. In this Part,

“Administrator” means the Minister of Agriculture, Food and Rural Affairs or the employee of the Ministry of Agriculture, Food and Rural Affairs to whom the Minister has delegated his or her powers under this Part;

“spouse” has the same meaning as in Part III of the Family Law Act;

“Tribunal” means the Agriculture, Food and Rural Affairs Appeal Tribunal. O. Reg. 282/98, s. 29; O. Reg. 105/00, s. 2; O. Reg. 45/02, s. 4; O. Reg. 307/05, s. 2; O. Reg. 16/09, s. 1.

##### Requests for Reconsideration under Section 39.1 of the Act

30. (1) The owner of a property or a person who has received or would be entitled to receive a notice of assessment under the Act in respect of land that is not classified in the farm property class may request, under subsection 39.1 (1) of the Act, a reconsideration as to whether the land should be classified in the farm property class, but such a request must be made to the Administrator and not the assessment corporation. O. Reg. 16/09, s. 2 (1).

(2) A request may not be made under subsection (1) after March 31 of the year in respect of which the request is made. O. Reg. 16/09, s. 2 (2).

(3) Section 39.1 of the Act applies with respect to a request described in subsection (1) with the following modifications:

1. References to the assessment corporation shall be deemed to be references to the Administrator.

2. If the Administrator is required to give notice of a settlement to the clerk of the municipality or the Minister under subsection 39.1 (9) of the Act, the Administrator shall also give notice of the settlement to the assessment corporation.

3. Section 31 applies, with necessary modifications, with respect to the application of section 40 of the Act under subsection 39.1 (11) of the Act.

4. If the current value of the land has not been determined in accordance with subsection 19 (5) of the Act for the taxation year, no settlement may be agreed to by the Administrator unless it is determined that the current value of the land should be determined in accordance with subsection 19 (5) of the Act either,

- i. by a settlement under section 39.1 of the Act agreed to by the assessment corporation, or
- ii. by a decision by the Assessment Review Board under section 40 of the Act or a decision by the court on appeal from such a decision. O. Reg. 282/98, s. 30 (3); O. Reg. 419/04, s. 3 (2-4); O. Reg. 16/09, s. 2 (3-5).

#### Appeals under Section 40 of the Act

31. The following apply with respect to an appeal under subsection 40 (1) of the Act that raises an issue as to whether land should be classified as land in the farm property class:

1. If the applicability of subsection 19 (5) of the Act to the land is in issue, the Assessment Review Board shall determine that issue and, if necessary as a result of that determination, redetermine the current value of the land. The application of subsection 19 (5) of the Act shall be deemed to be in issue if the current value of the land was not determined in accordance with that subsection.
  2. If, after the determination under paragraph 1, there is still an issue as to whether the land should be classified as land in the farm property class, the Assessment Review Board shall refer the issue to the Tribunal.
  3. The Tribunal shall hold a hearing to determine whether the land should be classified as land in the farm property class. Upon determining the issue, the Tribunal shall give the parties, the assessment corporation and the Assessment Review Board a copy of its decision.
  4. The parties to the hearing by the Tribunal are as provided under subsection 40 (11) of the Act except that the Administrator is a party instead of the assessment corporation. Subsection 40 (14) of the Act applies to the Tribunal but a party added by the Tribunal is a party only to the hearing by the Tribunal.
  5. The Tribunal shall give notice of the hearing by the Tribunal to the parties at least 14 days before the date fixed for the hearing.
  6. The Assessment Review Board shall determine any remaining issues in accordance with section 40 of the Act.
  7. The decision of the Tribunal shall be deemed to be a decision of the Assessment Review Board for the purposes of subsections 40 (20) and (21) of the Act.
  8. Subsection 40 (22) of the Act applies with respect to the Tribunal.
  9. The Tribunal may state a case under section 43 of the Act with respect to issues referred to it.
  10. Section 43.1 of the Act applies with respect to decisions of the Tribunal. O. Reg. 282/98, s. 31; O. Reg. 363/03, s. 9; O. Reg. 419/04, s. 4; O. Reg. 16/09, s. 3 (2-6).
32. Revoked: O. Reg. 419/04, s. 5.

#### PART V.1

#### ASSESSMENT OF THE MANAGED FORESTS PROPERTY CLASS AND RELATED LAND

##### Determination of Current Value

32.1 (1) The current value of land in the managed forests property class shall be determined as follows for the 2013 and subsequent taxation years:

1. Determine the value of the land in accordance with subsection 19 (5.2) of the Act.
2. Determine the value of the land in accordance with subsection (2).

3. If the value determined under paragraph 1 is less than the value determined under paragraph 2, the current value of the land is the value determined under paragraph 1.
4. If the value determined under paragraph 2 is less than 31 per cent of the value determined under paragraph 1, the current value of the land is the amount calculated by multiplying the value determined under paragraph 1 by 0.31.
5. In any other case, the current value of the land is the value determined under paragraph 2. O. Reg. 656/05, s. 1; O. Reg. 394/08, s. 2; O. Reg. 339/12, s. 1.

(2) For the purposes of paragraph 2 of subsection (1), the value of the land is determined as follows:

1. Determine whether the geographic area in which the land is located is listed in Column 2 of Table 1 to Part IX.1 of this Regulation. If it is, take the step described in paragraph 2. If it is not, take the steps described in paragraphs 4 and 5.
2. If the geographic area is listed in Column 2 of Table 1, determine whether the land band for the land, as assigned by the assessment corporation, is listed in Column 3 of Table 1 for the applicable geographic area. If it is, take the steps described in paragraphs 3 and 5. If it is not, take the steps described in paragraphs 4 and 5.
3. For land located in a geographic area listed in Column 2 of Table 1 and assigned to a land band listed in Column 3 of Table 1, identify the applicable value per acre of the land as set out in Column 4 of Table 1.
4. For any other land, identify the applicable value per acre of the land as set out in Column 2 of Table 2 to Part IX.1 of this Regulation using the land band assigned to the land by the assessment corporation.
5. The value of the land is calculated by multiplying the applicable value per acre of the land by the acreage. O. Reg. 656/05, s. 1; O. Reg. 101/09, s. 1.

(3) In this section,

“land band” means a geographic area in which similar farm properties sell for similar prices, as determined by the assessment corporation under subsection 19 (5) of the Act. O. Reg. 656/05, s. 1.

Current Value where Parcel Contains Land in Both Managed Forests and Another Property Class

32.2 (1) This section applies if a parcel of land contains both land in the managed forests property class and land in another property class. O. Reg. 656/05, s. 1.

(2) The current value of the land shall be determined as follows for the 2013 and subsequent taxation years:

1. Determine the current value of the land in the managed forests property class under subsection 19 (5.2) of the Act.
2. Determine the current value of the land in the managed forests property class under section 32.1 of this Regulation.
3. Subtract the amount determined under paragraph 2 from the amount determined under paragraph 1. If the amount determined under paragraph 2 is greater than the amount determined under paragraph 1, the amount calculated under this paragraph is deemed to be zero.
4. Subtract the amount calculated under paragraph 3 from the current value of the entire parcel of land.

5. The amount calculated under paragraph 4 is the current value of the land. O. Reg. 656/05, s. 1; O. Reg. 394/08, s. 3; O. Reg. 339/12, s. 2.

## PART VI

### DISPUTES RELATING TO THE MANAGED FORESTS PROPERTY CLASS

#### Definitions

33. In this Part,

“Administrator” means the Minister of Natural Resources or the employee of the Ministry of Natural Resources to whom the Minister has delegated his or her powers under this Part;

“Commissioner” means the Mining and Lands Commissioner appointed under the Ministry of Natural Resources Act. O. Reg. 282/98, s. 33.

#### Requests for Reconsideration under Section 39.1 of the Act

34. (1) The owner of a property or a person who has received or would be entitled to receive a notice of assessment under the Act in respect of land that is not classified in the managed forests property class may request, under subsection 39.1 (1) of the Act, a reconsideration as to whether the land should be classified in the managed forests property class but such request must be made to the Administrator and not the assessment corporation. O. Reg. 16/09, s. 4 (1).

(2) A request may not be made under subsection (1) after March 31 of the year in respect of which the request is made. O. Reg. 16/09, s. 4 (2).

(3) Section 39.1 of the Act applies with respect to a request described in subsection (1) with the following modifications:

1. References to the assessment corporation are deemed to be references to the Administrator.
2. If the Administrator is required to give notice of a settlement to the clerk of the municipality or the Minister under subsection 39.1 (9) of the Act, the Administrator shall also give notice of the settlement to the assessment corporation.
3. Section 35 applies, with necessary modifications, with respect to the application of section 40 of the Act under subsection 39.1 (11) of the Act.
4. If, in the settlement, it is agreed that the land will be classified in the managed forests property class, the person who requested the reconsideration is deemed to have requested the assessment corporation to re-determine the current value of the land in accordance with subsection 19 (5.2) of the Act. O. Reg. 406/06, s. 4 (2); O. Reg. 16/09, s. 4 (3-5).

#### Appeals under Section 40 of the Act

35. The following apply with respect to an appeal under subsection 40 (1) of the Act that raises an issue as to whether land should be classified as land in the managed forests property class:

1. The Assessment Review Board shall refer the issue as to whether the land should be classified as land in the managed forests property class to the Commissioner.
2. The Commissioner shall hold a hearing to determine whether the land should be classified as land in the managed forests property class. Upon determining the issue, the Commissioner shall give the parties, the assessment corporation and the Assessment Review Board a copy of its decision.

3. The parties to the hearing by the Commissioner are as provided under subsection 40 (11) of the Act except that the Administrator is a party instead of the assessment corporation. Subsection 40 (14) of the Act applies to the Commissioner but a party added by the Commissioner is a party only to the hearing by the Commissioner.

4. The procedure that applies under the following provisions of the Mining Act with respect to matters under that Act shall apply, with necessary modifications, with respect to the hearing by the Commissioner under paragraph 2,

i. subsections 114 (2), (3) and (4),

ii. sections 115, 116, 118 to 122 and 125 to 128, and

iii. subsection 129 (1).

5. The Assessment Review Board shall determine any remaining issues in accordance with section 40 of the Act including any redetermination of the current value of the land necessary as a result of subsection 19 (5.2) of the Act becoming or ceasing to be applicable as a result of a change in the classification of the land.

6. The decision of the Commissioner shall be deemed to be a decision of the Assessment Review Board for the purposes of subsection 40 (21) and (22) of the Act.

7. Subsection 40 (22) of the Act applies with respect to the Commissioner.

8. The Commissioner may state a case under section 43 of the Act with respect to issues referred to it.

9. Section 43.1 of the Act applies with respect to decisions of the Commissioner. O. Reg. 282/98, s. 35; O. Reg. 16/09, s. 5 (2-6).

#### Special Consideration if Deadline Missed

36. (1) The Administrator shall agree to a settlement classifying land in the managed forests property class if all of the following conditions are satisfied:

1. The Administrator receives a request for reconsideration described in subsection 34 (1) on or before March 31 of the taxation year.

2. The requirements for the land to be classified in the managed forests property class have been complied with except that the applicable deadline under section 9.1, 9.2, 9.3 or 9.4 for submitting an application for the taxation year was missed.

3. The land would have been eligible to be classified in the managed forests property class if the deadline had not been missed.

4. In the Administrator's opinion, there are mitigating circumstances explaining why the deadline was missed. O. Reg. 406/06, s. 5; O. Reg. 16/09, s. 6 (1).

(2) On an appeal described in section 35, the Commissioner shall make a determination that the land should be classified in the managed forests property class if the conditions described in paragraphs 1, 2 and 3 of subsection (1) are satisfied and if, in the Commissioner's opinion, there are mitigating circumstances explaining why the deadline was missed. O. Reg. 16/09, s. 6 (2).

(3) Revoked: O. Reg. 16/09, s. 6 (3).

## PART VII DISPUTES RELATING TO CONSERVATION LAND

## Definitions

37. In this Part,

“Administrator” means the Minister of Natural Resources or the employee of the Ministry of Natural Resources to whom the Minister has delegated his or her powers under this Part;

“Commissioner” means the Mining and Lands Commissioner appointed under the Ministry of Natural Resources Act. O. Reg. 282/98, s. 37.

## Requests for Reconsideration under Section 39.1 of the Act

38. (1) The owner of a property or a person who has received or would be entitled to receive a notice of assessment under the Act in respect of land may request, under subsection 39.1 (1) of the Act, a reconsideration as to whether the land is conservation land but such a request must be made to the Administrator and not the assessment corporation. O. Reg. 16/09, s. 7 (1).

(2) A request may not be made under subsection (1) after March 31 of the year in respect of which the request is made. O. Reg. 16/09, s. 7 (2).

(3) Section 39.1 of the Act applies with respect to a request described in subsection (1) with the following modifications:

1. References to the assessment corporation shall be deemed to be references to the Administrator.

2. If the Administrator is required to give notice of a settlement to the Assessment Review Board under subsection 39.1 (9) of the Act, the Administrator shall also give notice of the settlement to the assessment corporation.

3. Section 39 applies, with necessary modifications, with respect to the application of section 40 of the Act under subsection 39.1 (11) of the Act.

4. If a settlement is agreed to that the land is conservation land, the person who requested the settlement shall be deemed to have requested the assessment corporation, under section 39.1 of the Act, to re-determine the current value of the land in accordance with subsection 19 (5.2) of the Act. O. Reg. 282/98, s. 38 (3); O. Reg. 16/09, s. 7 (3-5).

## Appeals under Section 40 of the Act

39. Any person, including a municipality, a school board or, in the case of land in non-municipal territory, the Minister, may bring an appeal under subsection 40 (1) of the Act that land is or is not conservation land and the following apply with respect to such an appeal:

0.1 Subsections 40 (3) and (4) of the Act apply to the appeal.

1. The Assessment Review Board shall refer the issue as to whether the land is conservation land to the Commissioner.

2. The Commissioner shall hold a hearing to determine whether the land is conservation land. Upon determining the issue, the Commissioner shall give the parties, the assessment corporation, and the Assessment Review Board a copy of its decision.

3. The parties to the hearing by the Commissioner are as provided under subsection 40 (11) of the Act except that the Administrator is a party instead of the assessment corporation. Subsection 40 (14) of the Act applies

to the Commissioner but a party added by the Commissioner is a party only to the hearing by the Commissioner.

4. The procedure that applies under the following provisions of the Mining Act with respect to matters under that Act shall apply, with necessary modifications, with respect to the hearing by the Commissioner under paragraph 2,

i. subsections 114 (2), (3) and (4),

ii. sections 115, 116, 118 to 122 and 125 to 128, and

iii. subsection 129 (1).

5. The Assessment Review Board shall determine any remaining issues in accordance with section 40 of the Act including any redetermination of the current value of the land necessary as a result of subsection 19 (5.2) of the Act becoming or ceasing to be applicable as a result of the determination as to whether or not the land is conservation land.

6. The decision of the Commissioner shall be deemed to be a decision of the Assessment Review Board for the purposes of subsection 40 (20) and (21) of the Act.

7. Subsection 40 (22) of the Act applies with respect to the Commissioner.

8. The Commissioner may state a case under section 43 of the Act with respect to issues referred to it.

9. Section 43.1 of the Act applies with respect to decisions of the Commissioner. O. Reg. 282/98, s. 39; O. Reg. 16/09, s. 8 (2-7).

#### Special Consideration if Deadline Missed

40. (1) The Administrator, on a request described in subsection 38 (1), shall agree to a settlement determining that the land is conservation land if,

(a) the requirements for the land to be conservation land have been complied with except that the deadline for submitting an application for designation of the land as conservation land was missed;

(b) the land would have been conservation land if the deadline under section 26 had not been missed; and

(c) in the Administrator's opinion, there are mitigating circumstances explaining why the deadline was missed. O. Reg. 46/99, s. 2; O. Reg. 16/09, s. 9 (1).

(2) The Commissioner, on an appeal described in section 39, shall make a determination that the land is conservation land if,

(a) clauses (1) (a) and (b) are satisfied; and

(b) in the Commissioner's opinion, there are mitigating circumstances explaining why the deadline was missed. O. Reg. 46/99, s. 2; O. Reg. 16/09, s. 9 (2).

#### PART VIII ASSESSMENT OF PIPE LINES

##### Assessed Value for Specified Years

41. (1) For the 2013, 2014, 2015 and 2016 taxation years, the assessed value of a pipe line shall be determined as follows:

1. The length of the pipe line in feet shall be multiplied by the applicable rate in Table 1, 2 or 3 of Part X. Table 1 applies to offshore pipe lines. Table 2 applies to plastic field gathering pipe lines and plastic distribution pipe lines. Table 3 applies to other pipe lines.

2. The amount determined under paragraph 1 shall be depreciated by reducing the amount by the applicable percentage in Table 4 for offshore pipe lines and in Table 5 for plastic field gathering pipe lines, plastic gas distribution pipe lines and other pipe lines.

3. After the reduction under paragraph 2, \$250 shall be added for each connection to an end user. O. Reg. 338/12, s. 1.

(2) If Table 1, 2 or 3 applies, but the outside diameter of the pipe line is not included in the Table, the applicable rate for the purposes of paragraph 1 of subsection (1) is the rate for the closest outside diameter or range of outside diameter that is included in the Table. O. Reg. 338/12, s. 1.

41.1, 41.2 Revoked: O. Reg. 338/12, s. 2.

#### Assessed Value of Pipe Line in a Right-of-Way or Easement

42. (1) For the purposes of determining the assessed value of a pipe line in a right-of-way or easement for a taxation year, the rate in the Table to Part X that would otherwise apply for the year to the pipe line shall be reduced by 25 per cent of that rate, if the pipe line is not the primary pipe line in the right-of-way or easement. O. Reg. 371/05, s. 1.

(2) A pipe line is a primary pipe line in a right-of-way or easement for a taxation year for the purposes of this section if,

(a) it is one of two or more pipe lines occupying the right-of-way or easement in the year; and

(b) it would have the highest assessed value of all the pipe lines in the right-of-way or easement, if the assessed values of the pipe lines were computed for the year without reference to this section. O. Reg. 371/05, s. 1.

(3) If two or more pipe lines occupying a right-of-way or easement would have the same assessed value for a taxation year if this section did not apply and that assessed value is the highest or the only assessed value for all pipe lines occupying that right-of-way or easement in that year, the primary pipe line in the right-of-way or easement shall be the pipe line that was first in use. O. Reg. 371/05, s. 1.

#### PART VIII.1

#### ASSESSMENT OF RENEWABLE ENERGY INSTALLATIONS

##### Interpretation

42.1 In this Part,

“installed capacity” means, with respect to machinery and equipment used to produce electricity, the rated maximum output capacity as stated on the nameplate of the machinery or equipment;

“wind turbine tower” means the structure that supports an electrical generator and electrical and mechanical equipment used to convert wind energy into electricity, and includes the base and foundation to which the structure is attached, but does not include,

(a) any additional land, building and structures, or

(b) any transformer, transmission or distribution line or other equipment. O. Reg. 1/12, s. 3.

## Renewable Energy Sources: Sun, Wind, Anaerobic Digestion of Organic Matter

42.2 (1) This section applies to land on which is installed machinery or equipment used to produce electricity from the sun or the wind or through anaerobic digestion of organic matter, if the production of electricity is ancillary to another use on the same site. O. Reg. 1/12, s. 3.

(2) However, this section does not apply in any of the following circumstances:

1. If the land is used to produce electricity by a person who generates, distributes, transmits or retails electricity or another form of energy as the person's principal business.

2. If subsection 42.3 (1) applies to the land.

3. If section 42.4 applies to the land. O. Reg. 1/12, s. 3.

(3) Despite paragraph 1 of subsection (2), this section applies to land used by a renewable energy co-operative within the meaning of the Co-operative Corporations Act, the membership of which is restricted to natural persons, to produce electricity. O. Reg. 1/12, s. 3.

(4) Despite paragraph 1 of subsection (2), this section applies to land used by any of the following entities to produce electricity, if the primary purpose of the entity is the generation of electricity and if the land on which the generation occurs is valued under subsection 19 (5) of the Act:

1. A sole proprietorship comprised of a person who carries on a farming business within the meaning of the Income Tax Act (Canada).

2. A co-operative corporation, all of whose members are persons who carry on such a farming business.

3. A partnership, all of whose partners carry on such a farming business.

4. A corporation, all of whose members or shareholders are persons who carry on such a farming business. O. Reg. 1/12, s. 3.

(5) If the installed capacity of the machinery or equipment used to produce electricity from the sun or the wind or through anaerobic digestion of organic matter is 0.01 megawatts or less, the classification of the land (including a wind turbine tower that supports the machinery or equipment) is not changed and the current value of the land (including the wind turbine tower) is not increased as a result of the installation or use of the machinery or equipment. O. Reg. 1/12, s. 3.

(6) If the installed capacity of the machinery or equipment used to produce electricity from the sun or the wind or through anaerobic digestion of organic matter is greater than 0.01 megawatts but not greater than 0.5 megawatts, the classification of the land is not changed as a result of the installation or use of the machinery or equipment. O. Reg. 1/12, s. 3.

(7) If the installed capacity of the machinery or equipment used to produce electricity from the sun or the wind or through anaerobic digestion of organic matter is greater than 0.5 megawatts and if the land would be classified in a class other than the industrial class, but for the installation of the machinery or equipment, the land remains classified, in part, in that other class and is classified, in part, in the industrial class. The proportion of the land that remains classified in that other class is determined using the ratio,

0.5/A

in which,

"A" is the installed capacity of the machinery or equipment, expressed in megawatts.

O. Reg. 1/12, s. 3.

(8) The current value of land to which this section applies shall be determined based on its classification, but the current value of land that is determined under subsection 19 (5) of the Act continues to be determined under that subsection as if the land was used for farm purposes only. O. Reg. 1/12, s. 3.

42.3 (1) If machinery or equipment used to produce electricity from the sun or the wind or through anaerobic digestion of organic matter is an ancillary installation on the rooftop of a building or other structure, the classification of the land is not changed and the current value of the land is not increased as a result of the installation or use of the machinery or equipment. O. Reg. 1/12, s. 3.

(2) For the purposes of subsection 3 (8) of the Act, the sun, the wind and the anaerobic digestion of organic matter are prescribed as renewable energy sources and if machinery or equipment used to produce electricity from such a source is installed on the rooftop of a building or other structure on land that would otherwise be exempt from taxation, the land remains exempt from taxation, regardless of whether the generation is performed by the owner or a tenant of the property. O. Reg. 1/12, s. 3.

42.4 If machinery or equipment used to produce electricity through anaerobic digestion of organic matter is located on land whose current value is determined under subsection 19 (5) of the Act,

(a) the classification of the land is not changed as a result of the installation or use of the machinery or equipment; and

(b) the current value of the land continues to be determined under subsection 19 (5) of the Act as if the land was used for farm purposes only. O. Reg. 1/12, s. 3.

#### Wind Turbine Towers

42.5 (1) Wind turbine towers are prescribed as generating station structures for the purposes of section 19.0.1 of the Act. O. Reg. 1/12, s. 3.

(2) The current value of a wind turbine tower is determined by multiplying \$40,000 by the installed capacity in megawatts of the generator attached to the wind turbine tower. O. Reg. 1/12, s. 3.

(3) For the purposes of clause 19.0.1 (1) (b) of the Act, the assessed value of a generating station structure that is a wind turbine tower is determined by multiplying \$40,000 by the installed capacity in megawatts of the generator attached to the wind turbine tower. O. Reg. 1/12, s. 3.

#### Systems for Energy Conservation or Energy Efficiency

42.6 The following rules apply if an active solar heating or cooling system or a ground-sourced geothermal heating or cooling system has been installed on, erected or placed upon, in, over, under or affixed to land:

1. If the system would result in an increase to the value of the land, the current value of the land shall not reflect that increase and the land must be instead assessed as if it contained a non-renewable energy system that is typically found in similar lands in the vicinity.

2. If the system would result in a decrease to the value of the land, the current value of the land shall reflect that decrease and the land must be assessed at the lesser value. O. Reg. 1/12, s. 3.

#### PART IX

#### MISCELLANEOUS

#### Procedure for School Support Applications

43. An application under subsection 16 (3) of the Act shall be delivered personally or by mail to the assessment corporation not later than November 1 in the year previous to the taxation year to which the application relates. O. Reg. 16/09, s. 10.

#### Mine Tailings Management Area

43.1 For 2004 and subsequent years, the current value of land used as a mine tailings management area that is included in the subclass for vacant land for the industrial property class under subsection 20 (3) shall be determined without regard to the value of structures, machinery or fixtures erected or placed on the land for the purposes of environmental protection or pollution control. O. Reg. 347/03, s. 2.

#### Land to which Subsection 19 (5.0.1) of the Act Applies

44. (1) Land on which a building is located, but not the building, is prescribed for the purposes of subsection 19 (5.0.1) of the Act if,

(a) the building is used primarily,

(i) to sell farm produce that consists of or includes produce from the farm lands on which the building is located, or

(ii) to process farm produce described in subclause (i) or manufacture anything from it; or

(b) the building is used to manufacture wine from grapes or other fruit grown on the farm lands on which the building is located, even if the building is not used primarily for that purpose. O. Reg. 536/05, s. 4.

(2) This section applies to the 2004 and subsequent taxation years. O. Reg. 536/05, s. 4.

44.1 (1) Land is prescribed for the purposes of subsection 19 (5) of the Act if it is not used by the owner exclusively for recreational or hobby purposes and if one of the following conditions is met:

1. It is used for breeding, raising, boarding, maintaining, training or selling horses.

2. It is used to provide horse trail rides or horse riding lessons on the same parcel of land as other lands or buildings whose value has been determined under that subsection of the Act. O. Reg. 100/05, s. 2.

(2) This section applies with respect to the 2004 and subsequent taxation years. O. Reg. 100/05, s. 2.

#### Subsection 19 (5.4) of the Act — Farm Land Awaiting Development

45. (1) This section prescribes, for the purposes of subsection 19 (5.4) of the Act, circumstances in which subsection 19 (5) of the Act does not apply. O. Reg. 282/98, s. 45 (1).

(2) Subsection 19 (5) of the Act does not apply to the following:

1. Land included in a plan of subdivision registered under the Land Titles Act or the Registry Act.

2. Land in respect of which there is a building permit for construction on the land other than for a building or structure to be used solely for farm purposes, a residence described in subsection 19 (5) of the Act or a building prescribed for the purposes of that subsection. O. Reg. 282/98, s. 45 (2).

(3) For greater certainty,

(a) paragraph 1 of subsection (2) applies with respect to a plan of subdivision even if the plan was registered before this section comes into force;

(b) paragraph 2 of subsection (2) applies with respect to a building permit even if the permit was issued before this section comes into force. O. Reg. 282/98, s. 45 (3).

#### Designated Airport Authority

45.1 (1) Subject to subsection (2), for the purposes of this Regulation, the passenger total for a taxation year with respect to a designated airport authority is,

(a) for 2001, the total number of enplaned and deplaned passengers reported for 1998 for the designated airport authority in the Statistics Canada publication entitled “Air Carrier Traffic at Canadian Airports 1998”, Catalogue No. 51-203-XIB, published in July 2000, as set out in Table 1.1 entitled “Top 100 Airports Ranked by Enplaned and Deplaned Passengers, Selective Services”; and

(b) for a taxation year after 2001, the total number of enplaned and deplaned passengers reported for the designated airport authority in the Statistics Canada publication entitled “Air Carrier Traffic at Canadian Airports”, as set out in the table entitled “Top 100 Airports Ranked by Enplaned and Deplaned Passengers, Selective Services”, published during the immediately preceding taxation year. O. Reg. 62/01, s. 1.

(2) If a designated airport authority and the municipality in which it is located agree in writing by March 31 of a taxation year, the passenger total for that year shall be equal to the total number of enplaned and deplaned passengers for the designated airport authority for the immediately preceding year, as reported by the designated airport authority to the municipality. O. Reg. 62/01, s. 1.

(2.1) For the purposes of this Regulation, a reference to a municipality in which a designated airport authority is located is a reference to all the municipalities in which the designated airport authority is located. O. Reg. 127/02, s. 1 (1).

(3) Subject to subsection (4), for each taxation year beginning with the 2001 taxation year, a designated airport authority shall make a payment in lieu of taxes to the municipality in which it is located in the amount determined by multiplying the passenger total for the year for the designated airport authority by the passenger rate set out in the following Table for that designated airport authority.

#### TABLE

##### Designated Airport Authority Passenger Rate

Greater London International Airport Authority  
\$1.66998

Greater Toronto Airports Authority  
0.94029

Ottawa International Airport Authority  
1.07735

Thunder Bay International Airports Authority  
0.55403

O. Reg. 62/01, s. 1; O. Reg. 127/02, s. 1 (2).

(3.1) The Greater Toronto Airports Authority shall make its payment in lieu of taxes for a taxation year, beginning with the 2001 taxation year, by paying,

(a) to the City of Mississauga an amount equal to 99.43 per cent of the amount of the payment determined under subsection (3) for the taxation year; and

(b) to the City of Toronto an amount equal to 0.57 per cent of the amount of the payment determined under subsection (3) for the taxation year. O. Reg. 127/02, s. 1 (3).

(4) If the amount determined for a designated airport authority under subsection (3) for a taxation year after 2001 exceeds 105 per cent of the amount paid for the immediately preceding taxation year, the payment in lieu of taxes for the taxation year shall be equal to 105 per cent of the amount paid for the immediately preceding taxation year. O. Reg. 62/01, s. 1.

(5) A designated airport authority shall pay to the municipality in which it is located the amount owing under this section for a taxation year,

(a) in equal quarterly instalments by March 31, June 30, September 30 and December 15 of the taxation year; or

(b) in the proportions and at the times agreed to in writing by the designated airport authority and the municipality. O. Reg. 62/01, s. 1.

(6) The first instalment for the 2001 taxation year under clause (5) (a) shall be paid on or before the later of March 31, 2001 and the day that is 30 days after the day this Regulation is filed. O. Reg. 62/01, s. 1.

(6.1) Despite subsections (5) and (6), the Greater Toronto Airports Authority shall pay the amount owing under this section for the 2001 taxation year,

(a) in two equal instalments, with the first instalment payable by the day that is 30 days after this subsection comes into force and the second instalment payable by the day that is 60 days after this subsection comes into force; or

(b) in the proportions and at the times agreed to in writing by the Greater Toronto Airports Authority, the City of Mississauga and the City of Toronto. O. Reg. 127/02, s. 1 (3).

(7) If a designated airport authority fails to make a payment at the time it is required to do so under subsection (5), (6) or (6.1), the municipality may impose on the designated airport authority a penalty equal to the penalty that the municipality imposes on owners of property in the commercial property class for the non-payment of taxes under section 345 of the Municipal Act, 2001. O. Reg. 62/01, s. 1; O. Reg. 127/02, s. 1 (4); O. Reg. 198/04, s. 10.

(8) If a designated airport authority fails to pay all of the amount required under this section for a taxation year on or before the last day of the taxation year, the designated airport authority shall pay forthwith an amount equal to the taxes for municipal and school taxes that would be payable for the taxation year if the property were taxable and the collector's roll for the municipality shall be amended to show the designated airport authority's liability to pay that amount. O. Reg. 62/01, s. 1.

(9) If Statistics Canada fails to publish the publication referred to in clause (1) (b) by December 31 of the immediately preceding taxation year, the payment under subsection (3) shall be calculated for the taxation year using the passenger total determined for the immediately preceding taxation year, and that amount shall be adjusted during the taxation year if the publication is subsequently published. O. Reg. 62/01, s. 1.

(10) By March 31 of each taxation year, or a later date agreed to by the designated airport authority and the municipality, the designated airport authority shall provide the following information to the municipality:

1. The number of enplaned and deplaned passengers reported for the designated airport authority in the Statistics Canada publication in clause (1) (a), as published for the immediately preceding taxation year, or,

if subsection (2) applies, the total number of enplaned and deplaned passengers as determined by the designated airport authority for the immediately preceding taxation year.

2. The calculation of the payment in lieu of taxes for the year. O. Reg. 62/01, s. 1.

(11) If subsection (2) applies, the designated airport authority shall, within a reasonable time, provide to the municipality, upon request, an auditor's report verifying the passenger total that was reported for the taxation year by the designated airport authority. O. Reg. 62/01, s. 1.

(12) The designated airport authority shall provide to the Minister a copy of any information provided to the municipality under subsections (10) and (11) within 30 days after it is provided to the municipality. O. Reg. 62/01, s. 1.

#### New Residential Unit — Exempt Portion

45.2 For the purposes of paragraph 22 of subsection 3 (1) of the Act, the prescribed portion of a new residential unit described in that paragraph is 10 per cent of the assessment of the unit. O. Reg. 278/01, s. 1.

#### Current Value of Hotels

45.3 For the purposes of subsection 19 (2.1) of the Act, where the current value of land used as a hotel is determined using the pro forma income capitalization approach to valuation, the following rules apply for 2003 and subsequent years:

1. Unless the assessment corporation can demonstrate that the use of a different percentage is appropriate in the circumstances for a particular hotel, the amount deductible for a year as management fees in determining the amount of the undistributed operating expenses of a hotel for a year shall not exceed 5 per cent of the total revenue of the hotel for the year.

2. Unless the assessment corporation can demonstrate that the use of a different percentage is appropriate in the circumstances for a particular hotel, the amount deductible for a year in respect of personal property in determining the current value of a hotel for a year shall not exceed 15 per cent of the capitalized net income of the hotel, including personal property. O. Reg. 370/03, s. 1.

#### Condominium Hotel Valuation

45.3.1 (1) In this section,

“condominium hotel” means a building complex,

(a) that contains at least 20 hotel units, and

(b) that is not located within the boundaries of a resort;

“hotel unit” means land,

(a) that is a unit or proposed unit as defined in the Condominium Act, 1998,

(b) that is furnished and operated or managed in a manner to provide transient accommodation for a fee or charge for a minimum period of less than 30 days, or that is used as part of the hotel operations, and

(c) in respect of which, for the 2008 and subsequent taxation years, the owner or his or her authorized agent has made a declaration under subsection (5) or clause (6) (a);

“resort” means a building complex that is occupied primarily for recreational purposes, including golfing, skiing, swimming and hiking. O. Reg. 538/07, s. 1.

(2) For the purposes of subsection 19 (2.1) of the Act, the current value of a hotel unit that is contained in a condominium hotel for the purposes of assessment for 2006 and subsequent taxation years shall be determined by using the pro forma income capitalization approach to valuation to determine assessments that are comparable to the assessments of hotels of similar size and quality in the vicinity of the condominium hotel. O. Reg. 538/07, s. 1.

(3) For the purposes of subsection (2), all hotel units shall be deemed to be a single parcel of land for valuation purposes and the value determined shall be apportioned among the hotel units in the proportion that the square footage of each unit is of the total square footage of all hotel units contained in the condominium hotel. O. Reg. 538/07, s. 1.

(4) Section 45.3 applies to a condominium hotel. O. Reg. 538/07, s. 1.

(5) For the purposes of assessment for the 2008 taxation year, the owner of a hotel unit that is part of a condominium hotel or his or her authorized agent shall make a declaration on or before November 30, 2007 to the assessment corporation stating that the unit is a hotel unit for the 2008 taxation year. O. Reg. 538/07, s. 1.

(6) For the purposes of assessment for 2009 and subsequent taxation years, the owner of a hotel unit that is part of a condominium hotel or his or her authorized agent shall make a declaration on or before June 30 of the previous taxation year to the assessment corporation stating that,

(a) the unit will be a hotel unit for the following and subsequent years; or

(b) the unit will cease to be a hotel unit for the following and subsequent years. O. Reg. 538/07, s. 1.

(7) Despite subsection (6), no declaration is required where,

(a) a declaration was previously made under subsection (5) or (6); and

(b) there has been no change in the status of the unit since the declaration was made. O. Reg. 538/07, s. 1.

(8) The assessment corporation may determine the manner in which a declaration under subsection (5) or (6) is made. O. Reg. 538/07, s. 1.

#### Residential Communities

45.4 (1) For the purposes of this section, a residential community is composed of the following parcels of land located in the same immediate vicinity:

1. Residential lots, which are parcels of land in the community that are used for residential purposes and that are owned by persons who also own common land in the community.

2. Common land, which are parcels of land,

i. that are parkland, pathways or other common amenities intended for the use of the owners of residential lots in the community,

ii. that are owned by two or more persons, each of whom also owns a residential lot in the community, and

iii. that are not subject to a condominium plan. O. Reg. 341/12, s. 1.

(2) The following rules apply to a residential community for the 2013 and subsequent taxation years:

1. The current value of a residential lot shall reflect the value that the common land in the community adds to the value of the residential lot.

2. The current value of common land is deemed to be zero.

3. No notice need be given under subsections 31 (1) or 35 (1) of the Act with respect to common land. O. Reg. 341/12, s. 1.

#### Subsection 19 (5.2) of the Act — Current Use Valuation

46. (1) For the purposes of subsection 19 (5.2) of the Act,

“conservation land” means land that is conservation land, as defined in section 24 of this Regulation, for the taxation year for which current value is determined under subsection 19 (5.2) of the Act;

“managed forest land” means land in the managed forests property class for the taxation year for which current value is determined under subsection 19 (5.2) of the Act. O. Reg. 282/98, s. 46 (1).

(2) This section applies with respect to the 1998 and subsequent taxation years. O. Reg. 282/98, s. 46 (2).

#### Additional Information on Assessment Roll under Subsection 14 (1) of the Act

47. (1) For the purposes of paragraph 9 of subsection 14 (1) of the Act, the following information must be included on the assessment roll for the 2009, 2010 and 2011 taxation years:

1. The assessment or classification of the land as shown on the assessment roll returned for the 2008 taxation year, adjusted for any changes in value for assessment purposes and any changes in classification, if the changes would affect the assessment or classification of the land on the assessment roll for the 2009 taxation year.

1.1 The assessment of the land as shown on the assessment roll returned for the 2008 taxation year adjusted for any changes in value for assessment purposes and any changes in classification or liability for taxes, if the changes would affect the assessment of the land on the assessment roll for the 2010 or 2011 taxation year.

2. The assessment of the land for the taxation year, as adjusted under section 19.1 of the Act. O. Reg. 437/08, s. 1; O. Reg. 262/09, s. 1 (1); O. Reg. 337/12, s. 1.

(2) For the purposes of paragraphs 1 and 1.1 of subsection (1), the assessment of the land is adjusted for only those changes in value for assessment purposes that are not the result of a general reassessment, after any further changes required as a result of a reconsideration under section 39.1 of the Act or an appeal under section 40 of the Act. O. Reg. 437/08, s. 1; O. Reg. 262/09, s. 1 (2).

47.1 (1) For the purposes of paragraph 9 of subsection 14 (1) of the Act, the following information must be included on the assessment roll for the 2013, 2014 and 2015 taxation years:

1. The assessment, classification or liability for taxes of the land as shown on the assessment roll returned for the 2012 taxation year, adjusted for any changes in value for assessment purposes and any changes in classification or liability for taxes, if the changes would affect the assessment of the land on the assessment roll for the 2013, 2014 or 2015 taxation year.

2. The assessment of the land for the taxation year, as adjusted under section 19.1 of the Act. O. Reg. 337/12, s. 2.

(2) For the purposes of paragraph 1 of subsection (1), the assessment of the land is adjusted for only those changes in value for assessment purposes that are not the result of a general reassessment, after any further

changes required as a result of a reconsideration under section 39.1 of the Act or an appeal under section 40 of the Act. O. Reg. 337/12, s. 2.

#### Adjustments under Section 19.1 of the Act

48. (1) This section applies with respect to the assessment of land if section 19.1 of the Act applies with respect to the current value of the land for the 2009, 2010 and 2011 taxation years. O. Reg. 437/08, s. 1; O. Reg. 337/12, s. 3 (1).

(2) A reference in this section to an assessment of land shown on the assessment roll for the 2008 taxation year or that would be shown on the assessment roll for the 2009 taxation year is deemed to be a reference to the assessment of the land for that taxation year as shown on the assessment roll or the tax roll, as the case may be, after any changes required as a result of a reconsideration under section 39.1 of the Act, an appeal under section 40 of the Act or an application under section 46 of the Act. O. Reg. 437/08, s. 1; O. Reg. 337/12, s. 3 (2).

(3) The eligible increase in respect of the land for the 2009, 2010 and 2011 taxation years is the amount, if any, by which “A” exceeds “B”,

where,

“A” is the assessment of the land that would be shown on the assessment roll for the 2009 taxation year if subsection 19.1 (3) of the Act did not apply, and

“B” is the assessment of the land that is shown on the assessment roll for the 2008 taxation year. O. Reg. 437/08, s. 1.

(4) Despite subsection (3), the eligible increase in respect of the land for the 2009, 2010 and 2011 taxation years is the amount by which the amount of “A” in subsection (3) exceeds the amount of “B” in subsection (3), as adjusted for the purposes of paragraph 1 of subsection 47 (1), if,

(a) the amount of “A” in subsection (3) exceeds the amount of the assessment for the 2008 taxation year as adjusted for the purposes of paragraph 1 of subsection 47 (1); and

(b) the amount of the assessment for the 2008 taxation year as adjusted for the purposes of paragraph 1 of subsection 47 (1) does not equal the assessment of the land that is shown on the assessment roll for the 2008 taxation year. O. Reg. 437/08, s. 1; O. Reg. 337/12, s. 3 (3, 4).

(4.1) Despite subsections (3) and (4), the eligible increase in respect of the land for the 2009, 2010 and 2011 taxation years is the amount by which the amount of “A” in subsection (3) exceeds the amount of “B” in subsection (3) as adjusted under subsection (4) to reflect a change to the assessment of the land in respect of the 2008 taxation year that results or could result in an application under subsection 357 (1), 358 (1) or 359 (1) of the Municipal Act, 2001 or subsection 323 (1), 325 (1) or 326 (1) of the City of Toronto Act, 2006,

(a) if the change is not reflected in the assessment for the 2008 taxation year or the assessment for the 2008 taxation year as adjusted for the purposes of paragraph 1 of subsection 47 (1) for the 2009 taxation year; and

(b) if an assessment is made under subsection 32 (1.1), (2), (3) or (4), section 33 or subsection 34 (1) or (2) of the Act to reflect that change in the assessment for the 2009, 2010 or 2011 taxation year, before any adjustment under section 19.1 of the Act. O. Reg. 337/12, s. 3 (5).

(4.2) Despite subsections (3), (4) and (4.1), if an assessment is made under section 33 of the Act after January 1, 2009 that applies to any portion of the 2008 taxation year, the eligible increase for the 2009, 2010 and 2011 taxation years is the amount, if any, by which “A” exceeds “B”,

where,

“A” is the assessment of the land that would be shown on the assessment roll for the 2009 taxation year if subsection 19.1 (3) of the Act did not apply, plus the amount of the assessment made in respect of the year under section 33 of the Act, and

“B” is the assessment of the land that is shown on the assessment roll for the 2008 taxation year, described in subsection (3), (4) or (4.1), as the case may be, plus the assessment made in respect of the year under section 33 of the Act, applied to the land for the entire year. O. Reg. 337/12, s. 3 (5).

(4.3) Despite subsections (3), (4), (4.1) and (4.2), if there is a change to the value of the land as of January 1, 2008, the eligible increase in respect of the land for the 2010 and 2011 taxation years is the amount by which the amount of “B” in subsection (3), as adjusted under subsection (4), (4.1) or (4.2), if applicable, is less than the amount of the assessment of the land for the 2010 or 2011 taxation year determined as if subsection 19.1 (3) of the Act did not apply. O. Reg. 337/12, s. 3 (5).

(5) This section applies as follows in the following circumstances:

1. If different portions of the land are classified in different classes of real property prescribed under section 7 of the Act or prescribed under the Education Act, or if a subclass is prescribed under section 8 of the Act in respect of one or more portions of the land, this section applies to each portion of the land that is in a different class or subclass, as the case may be, as if it were separate land.

2. If different portions of the land are subject to different tax rates for municipal or school purposes or a portion of the land is exempt from either or both types of taxes, this section applies to each portion as if it were separate land.

3. This section applies in respect of any portion of the land assessed against a tenant under subsection 18 (1) of the Act. O. Reg. 437/08, s. 1.

48.1 (1) This section applies,

(a) if there is an eligible change that results in a change to the assessment of land for the 2009, 2010 or 2011 taxation year; and

(b) if subsection 48 (3) or (4) applies with respect to the assessment of the land for the same taxation year. O. Reg. 262/09, s. 2.

(2) In this section,

“2008 adjusted current value” means, with respect to land, the value that would have been the current value of the land as of January 1, 2008 if an eligible change that affects the assessment for the 2009, 2010 or 2011 taxation year had occurred before the return of the assessment roll for the 2009 taxation year and had been considered in determining the current value of the land as of January 1, 2008;

“eligible change” means, subject to subsection (3),

(a) a change with respect to which an additional assessment of land is made under section 33 or 34 of the Act,

(b) a change for which an adjustment is made under section 32 of the Act to the assessment of land,

(c) a change to the state or condition of land that results in the assessment made under section 36 of the Act for the taxation year differing from the assessment made for the previous taxation year,

(d) a change in the classification of land,

(e) a change in the status of land from taxable to tax-exempt or vice-versa,

(f) a change in the valuation approach with respect to whether land is eligible for assessment under section 19.0.1 or 25 of the Act, or

(g) a change of the type described in any of clauses (a) to (f) that is made under section 39.1, 40 or 46 of the Act;

“MDF” means, in respect of land, the municipal discount factor set out in the Table entitled Municipal Discount Factors available on the assessment corporation’s website;

“PSDF” means, in respect of land for a particular taxation year, the property-specific discount factor calculated to nine decimal places by dividing “A” by “B” where,

“A” is the assessment of the land as shown on the assessment roll for the 2008 taxation year as adjusted for the purposes of paragraph 1 or 1.1 of subsection 47 (1) for the particular taxation year, and

“B” is the assessment of the land that would have been shown on the assessment roll for the particular taxation year if subsection 19.1 (3) of the Act had not applied. O. Reg. 262/09, s. 2.

(3) The following are not eligible changes for the purposes of this section:

1. A change made to the assessment of land for a taxation year after 2008 that is consequential to the same change made with respect to the current value of the land used in determining the assessment, or the assessment as adjusted under paragraph 1 of subsection 47 (1), of the land for the 2008 taxation year.

2. A change made to correct an error made in determining the current value of the land as of January 1, 2008,

i. if the same error was not made in determining the assessment, or the assessment as adjusted under paragraph 1 or 1.1 of subsection 47 (1), for the 2008 taxation year, or

ii. if the same error was made in determining the assessment, or the assessment as adjusted under paragraph 1 or 1.1 of subsection 47 (1), for the 2008 taxation year but the error is not the subject of a request for reconsideration under section 39.1 of the Act, an appeal under section 40 of the Act or an application under section 46 of the Act.

3. A change made to correct an error made in determining the current value of the land for the purposes of determining the assessment, or the assessment as adjusted under paragraph 1 or 1.1 of subsection 47 (1), of the land for the 2008 taxation year if the same error was not made in determining the current value of the land as of January 1, 2008. O. Reg. 262/09, s. 2.

(4) A reference in this section to an assessment of land shown on the assessment roll for a taxation year is deemed to be a reference to the assessment of the land for the taxation year,

(a) firstly, after any changes to the assessment required as a result of a correction under subsection 32 (1.1) of the Act, a reconsideration under section 39.1 of the Act, an appeal under section 40 of the Act or an application under section 46 of the Act; and

(b) secondly, after any adjustments required under subsection (12). O. Reg. 262/09, s. 2.

(5) Except as otherwise provided in this section, the eligible increase for the purposes of section 19.1 of the Act in respect of an eligible change to land that affects the assessment for 2009, 2010 or 2011 is the amount by which the 2008 adjusted current value of the land exceeds whichever of the following amounts applies in respect of the eligible change:

1. If the land was vacant and a new building or structure is erected on it, the amount is the 2008 adjusted current value of the land multiplied by the MDF for the municipality and the property class applicable to the land after the new building or structure is erected.
2. If the land ceases to be exempt from taxation, the amount is the 2008 adjusted current value of the land multiplied by,
  - i. the PSDF for the land if the land is to be classified in a property class or subclass that already exists on the property, or
  - ii. the MDF for the municipality and the property class applicable to the land after the land becomes taxable, in any other case.
3. If the land becomes exempt from taxation, the amount is the 2008 adjusted current value of the land multiplied by,
  - i. the PSDF for the land if an exempt portion of the property already exists, or
  - ii. the MDF for exempt land in the municipality, in any other case.
4. The amount is the 2008 adjusted current value of the land multiplied by the MDF for the municipality and the property class applicable after the eligible change,
  - i. if the land is vacant land and is subject to a severance,
  - ii. if the land is divided into one or more lots by a plan of subdivision, or
  - iii. if the land is a unit created by a condominium plan.
5. If, as a result of the demolition of one or more buildings or structures, the land is in an excess land subclass created as a result of the demolition, the amount is the 2008 adjusted current value of the land multiplied by the PSDF for the corresponding property class.
6. If, as a result of the demolition of one or more buildings or structures, the land is added to an existing excess land subclass, the amount is the 2008 adjusted current value of the land multiplied by the PSDF for the existing excess land subclass.
7. If the land becomes classified in a different property class, the amount is the 2008 adjusted current value of the land multiplied by,
  - i. the PSDF for the land,
    - A. if the land is to be classified in a property class or subclass that already exists on the property or is classified in the corresponding new construction property class prescribed by section 15 of Ontario Regulation 400/98 (Tax Matters — Tax Rates for School Purposes) made under the Education Act, or
    - B. if the new multi-residential class applies to a portion of the land and the multi-residential property class already exists on the property, or
  - ii. the MDF for the municipality and the property class applicable after the change in the property class, in any other case.
8. If the land was omitted from the assessment roll and is being added, the amount is determined as follows:

i. If the land is being added to a parcel or a portion of a parcel that is in the same property class or subclass, the amount is the 2008 adjusted current value of the land being added multiplied by the PSDF for the parcel or portion of the parcel in that same property class or subclass.

ii. If the land is being added to a parcel or a portion of a parcel that is in a different property class or subclass, the amount is the 2008 adjusted current value of the land being added multiplied by the MDF for the municipality and property class applicable to the land being added.

iii. If the land is an entire parcel, the amount is the 2008 adjusted current value of the land multiplied by the MDF for the municipality and property class applicable to the land.

9. If subsection 3 (4) or (5) or section 19.0.1 of the Act or subsection 45.4 (3) of this Regulation cease to apply to the land or the land ceases to be a pipeline, the amount is the 2008 adjusted current value of the land multiplied by the MDF for the municipality and property class applicable to the land after that section or subsection ceases to apply to the land.

10. If the land is leased by the Greater Toronto Airports Authority or the Ottawa International Airport Authority, the amount is the 2008 adjusted current value of the land multiplied by the MDF for the particular airport authority.

11. If the eligible change is not described in any of paragraphs 1 to 10, the amount is the 2008 adjusted current value of the land multiplied by the PSDF for the land. O. Reg. 262/09, s. 2.

(6) If an eligible increase in respect of an eligible change would be determined under subsection (5) by using the PSDF for the land, but there was an earlier eligible change affecting the assessment for the same taxation year for which a MDF was used to determine the eligible increase relating to that earlier eligible change, the eligible increase in respect of the later eligible change is determined as if the PSDF for the land were equal to the MDF used to determine the eligible increase relating to the earlier eligible change. O. Reg. 262/09, s. 2.

(7) The following rules apply to determine the PSDF after two or more parcels of land are consolidated:

1. If all the original parcels are in the same property class, the PSDF of the original parcel that had the highest current value as of January 1, 2008 is the PSDF for the consolidated parcel.

2. If the original parcels are in different property classes or subclasses and the consolidated parcel is classified in the same property classes or subclasses, the PSDF for the original parcel in a particular class or subclass is the PSDF for the portion of the consolidated parcel in the same class or subclass.

3. Paragraph 1 is applied to determine the PSDF of each class of property before paragraph 2 is applied if,

i. part or all of each original parcel is in the same property class before the consolidation,

ii. at least one of the original parcels is in more than one property class before the consolidation, and

iii. the consolidated parcel is in at least two of the same property classes.

4. If no part of any original parcel is in the same property class or subclass as another original parcel and if not all of the classes and subclasses continue to apply to the consolidated parcel, the PSDF of the original parcel in a particular class or subclass applies to the portion of the consolidated parcel in the same class or subclass.

5. If an excess land subclass is created on the consolidation, the PSDF for the parcel in the excess land subclass is the PSDF for the corresponding property class.

6. If, on the consolidation, excess land is added to an existing excess land subclass, the PSDF for the existing land subclass applies to the additional excess land.

7. In any case not otherwise described in this subsection, the PSDF of the consolidated parcel is the MDF for the municipality and property class that apply to the land after the consolidation. O. Reg. 262/09, s. 2.

(8) If land is subject to a severance and any severed portion of the land is vacant land that does not meet the minimum municipal requirements for development and is not being consolidated with other land, the PSDF for the portion that does not meet the requirements for development is the PSDF for the land before the severance. O. Reg. 262/09, s. 2.

(9) For the purposes of section 33 or 34 of the Act, the amount of the additional assessment in respect of an eligible change is calculated using the formula,

$$A - (B \times C) - D$$

in which,

“A” is the 2008 adjusted current value,

“B” is,

(a) 75 per cent if the additional assessment applies to the 2009 taxation year,

(b) 50 per cent if the additional assessment applies to the 2010 taxation year, or

(c) 25 per cent if the additional assessment applies to the 2011 taxation year,

“C” is the eligible increase in respect of the eligible change as determined under this section, and

“D” is the assessment of the land shown on the assessment roll, or if the land is severed, the current value attributed to the applicable severed portion as apportioned under section 356 of the Municipal Act, 2001 or section 322 of the City of Toronto Act, 2006, for the taxation year in which the additional assessment is made.

O. Reg. 262/09, s. 2.

(10) Despite subsection (9), the amount of the supplemental assessment for land or a portion of land if the eligible change is a change in classification or a change from taxable to non-taxable, or vice-versa, is calculated using the formula,

$$A - (B \times C)$$

in which,

“A” is the 2008 adjusted current value,

“B” is,

(a) 75 per cent if the supplemental assessment applies to the 2009 taxation year,

(b) 50 per cent if the supplemental assessment applies to the 2010 taxation year, or

(c) 25 per cent if the supplemental assessment applies to the 2011 taxation year, and

“C” is the eligible increase in respect of the eligible change as determined under this section.

O. Reg. 262/09, s. 2.

(11) If both subsections (9) and (10) apply in determining the amount of an additional or supplemental assessment, subsection (10) is applied before subsection (9). O. Reg. 262/09, s. 2.

(12) The following rules apply for the purposes of clause (4) (b):

1. If a change is made to the assessment for a taxation year under section 32 (1.1) or section 39.1 of the Act or as a result of an appeal under section 40 of the Act or an application under section 46 of the Act and if that same change would have been reflected in the assessment for the taxation year as adjusted for the purposes of paragraph 1.1 of subsection 47 (1), the adjusted assessment applicable to that change is the amount determined under the applicable paragraph of subsection (5) if the change is an eligible change.

2. If an annual assessment is made under section 36 of the Act which results in a different assessment from the assessment for the previous taxation year, and if that same change would not have been reflected in the assessment as adjusted under paragraph 1.1 of subsection 47 (1), the change must be made before the application of paragraph 3.

3. If an annual assessment is made under section 36 of the Act which results in a different assessment from the assessment for the previous taxation year, and if that same change would have been reflected in the assessment as adjusted under paragraph 1.1 of subsection 47 (1), the adjusted assessment applicable to the change is the amount determined under the applicable paragraph of subsection (5) if the change is an eligible change. O. Reg. 262/09, s. 2.

(13) Paragraphs 1, 2 and 3 of subsection 48 (5) apply for the purposes of this section. O. Reg. 262/09, s. 2.

(14) If, as a result of the application of any of subsections (4) to (11), the calculation of the eligible increase in respect of an eligible change results in a negative amount, the eligible increase in respect of the eligible change is determined as if it were an eligible change to which paragraph 11 of subsection (5) applies. O. Reg. 262/09, s. 2.

48.2 (1) This section applies with respect to the assessment of land if section 19.1 of the Act applies with respect to the current value of the land for the 2013, 2014 and 2015 taxation years. O. Reg. 337/12, s. 4.

(2) A reference in this section to an assessment of land shown on the assessment roll for the 2012 taxation year or that would be shown on the assessment roll for the 2013 taxation year is deemed to be a reference to the assessment of the land for that taxation year as shown on the assessment roll or the tax roll, as the case may be, after any changes required as a result of any of the following:

1. A correction under section 32 of the Act.

2. A reconsideration under section 39.1 of the Act.

3. An appeal under section 40 of the Act.

4. An application under section 46 of the Act. O. Reg. 337/12, s. 4.

(3) The eligible increase in respect of the land for the 2013, 2014 and 2015 taxation years is the amount, if any, by which "A" exceeds "B",

where,

"A" is the assessment of the land that would be shown on the assessment roll for the 2013 taxation year if subsection 19.1 (3) of the Act did not apply, and

"B" is the assessment of the land that is shown on the assessment roll for the 2012 taxation year. O. Reg. 337/12, s. 4.

(4) Despite subsection (3), the eligible increase in respect of the land for the 2013, 2014 and 2015 taxation years is the amount by which the amount of “A” in subsection (3) exceeds the amount of “B” in subsection (3), as adjusted for the purposes of paragraph 1 of subsection 47.1 (1),

(a) if the amount of “A” in subsection (3) exceeds the amount of “B” in subsection (3), as adjusted for the purposes of paragraph 1 of subsection 47.1 (1); and

(b) if the amount of the assessment for the 2012 taxation year and as further adjusted for the purposes of paragraph 1 of subsection 47.1 (1) does not equal the assessment of the land that is shown on the assessment roll for the 2012 taxation year. O. Reg. 337/12, s. 4.

(5) Despite subsections (3) and (4), the eligible increase in respect of the land for the 2013, 2014 and 2015 taxation years is the amount by which the amount of “A” in subsection (3) exceeds the amount of “B” in subsection (3) as adjusted under subsection (4) to reflect a change to the assessment of the land in respect of the 2012 taxation year that results or could result in an application under subsection 357 (1), 358 (1) or 359 (1) of the Municipal Act, 2001 or subsection 323 (1), 325 (1) or 326 (1) of the City of Toronto Act, 2006 if,

(a) the change is not reflected in the assessment for the 2012 taxation year or the assessment for the 2012 taxation year as adjusted for the purposes of paragraph 1 of subsection 47.1 (1) for the 2013 taxation year; and

(b) an assessment is made under subsection 32 (1.1), (2), (3) or (4), section 33 or subsection 34 (1) or (2) of the Act to reflect that change in the assessment for the 2013, 2014 or 2015 taxation year, before any adjustment under section 19.1 of the Act. O. Reg. 337/12, s. 4.

(6) Despite subsections (3), (4) and (5), if an assessment is made under section 33 of the Act after January 1, 2013 that applies to any portion of the 2012 taxation year, the eligible increase for the 2013, 2014 and 2015 taxation years is the amount, if any, by which “A” exceeds “B”,

where,

“A” is the assessment of the land that would be shown on the assessment roll for the 2013 taxation year if subsection 19.1 (3) of the Act did not apply, plus the amount of the assessment made in respect of the year under section 33 of the Act, and

“B” is the assessment of the land that is shown on the assessment roll for the 2012 taxation year, described in subsection (3), (4) or (5) as the case may be, plus the assessment made in respect of the year under section 33 of the Act, applied to the land for the entire year. O. Reg. 337/12, s. 4.

(7) Despite subsections (3), (4), (5) and (6), if there is a change to the value of the land as of January 1, 2012, the eligible increase in respect of the land for the 2014 and 2015 taxation years is the amount by which the amount of “B” in subsection (3), as adjusted under subsection (4), (5) or (6), if applicable, is less than the amount of the assessment of the land for the 2014 or 2015 taxation year determined as if subsection 19.1 (3) of the Act did not apply. O. Reg. 337/12, s. 4.

(8) This section applies as follows in the following circumstances:

1. If different portions of the land are classified in different classes of real property prescribed under section 7 of the Act or prescribed under the Education Act, or if a subclass is prescribed under section 8 of the Act in respect of one or more portions of the land, this section applies to each portion of the land that is in a different class or subclass, as the case may be, as if it were separate land.

2. If different portions of the land are subject to different tax rates for municipal or school purposes, or a portion of the land is exempt from either or both types of taxes, this section applies to each portion as if it were separate land.

3. This section applies in respect of any portion of the land assessed against a tenant under subsection 18 (1) of the Act. O. Reg. 337/12, s. 4.

#### Prescribed Property Classes for the Purposes of Subsection 19.1 (2) of the Act

49. For the purposes of subsection 19.1 (2) of the Act, the following property classes are prescribed:

1. All property classes prescribed under section 7 of the Act that are not listed in subsection 19.1 (2) of the Act.
2. All subclasses of property prescribed under subsection 8 (1) of the Act.
3. All classes of real property prescribed under the Education Act. O. Reg. 437/08, s. 1.

#### Appeals

50. (1) For the purposes of clause 40 (1) (b) of the Act, an appeal may be made in writing to the Assessment Review Board on the basis that any of the following is incorrect:

1. The amount of the assessment of the land for the 2008 taxation year, as adjusted for the purposes of paragraph 1 or 1.1 of subsection 47 (1), or the classification of the land for the purposes of that paragraph.
  2. The amount of the assessment of land for the 2012 taxation year, as adjusted for the purposes of paragraph 1 of subsection 47.1 (1), or the classification of the land for the purposes of that paragraph.
  3. A recalculation of the eligible increase under subsection 48.2 (5). O. Reg. 337/12, s. 5.
- (2) An appeal under paragraph 1 of subsection (1) does not affect any tax liability for the land for the 2008 taxation year. O. Reg. 337/12, s. 5.
- (3) An appeal under paragraph 2 of subsection (1) does not affect any tax liability for the land for the 2012 taxation year. O. Reg. 337/12, s. 5.

#### PART IX.1

#### TABLES RE ASSESSMENT OF MANAGED FORESTS PROPERTY CLASS

##### TABLE 1

##### MANAGED FOREST VALUES BY GEOGRAPHIC AREA AND LAND BAND

Column 1  
Column 2  
Column 3  
Column 4

Municipal Code on Assessment Roll  
Geographic Area  
Land Band  
Value per Acre (\$)

1134  
Addington Highlands, Township of  
502  
257

3946  
Adelaide Metcalfe, Township of  
2316  
1,462

3946  
Adelaide Metcalfe, Township of  
2331  
2,091

4301  
Adjala-Tosorontio, Township of  
1606  
2,156

4301  
Adjala-Tosorontio, Township of  
1605  
3,403

4301  
Adjala-Tosorontio, Township of  
1610  
4,061

4742  
Admaston/Bromley, Township of  
403  
329

1805  
Ajax, Town of  
1301  
6,684

5911  
Alberton, Township of  
3205  
277

0231  
Alfred And Plantagenet, Township of  
109  
489

0231  
Alfred And Plantagenet, Township of  
160  
748

5727  
Algoma District School Board  
3101  
200

5799

Algoma Provincial Land Tax Area  
3101  
132

4621  
Algonquin Highlands, Township of  
703  
291

1450  
Alnwick/Haldimand, Township of  
603  
811

1450  
Alnwick/Haldimand, Township of  
609  
955

2208  
Amaranth, Township of  
2203  
1,620

3729  
Amherstburg, Town of  
2708  
3,263

4905  
Archipelago, Township of  
2804  
486

4919  
Armour, Township of  
2804  
336

5436  
Armstrong, Township of  
2903  
701

4702  
Arnprior, Town of  
401  
358

4103  
Arran-Elderslie, Municipality of  
2520  
1,081

4070  
Ashfield-Colborne-Wawanosh, Township of

2411  
1,803

4070  
Ashfield-Colborne-Wawanosh, Township of  
2410  
1,634

1501  
Asphodel-Norwood, Township of  
701  
565

5111  
Assiginack, Township of  
3001  
292

0819  
Athens, Township of  
203  
284

0706  
Augusta, Township of  
201  
353

1946  
Aurora, Town of  
1402  
9,683

5228  
Baldwin, Township of  
3001  
201

1262  
Bancroft, Town of  
606  
265

4342  
Barrie, City of  
1605  
3,668

3401  
Bayham, Municipality of  
2323  
1,248

3401  
Bayham, Municipality of  
2308

1,387

0924

Beckwith, Township of

204

287

1208

Belleville, City of

602

467

5121

Billings, Township of

3001

288

5614

Black River-Matheson, Township of

2907

225

3245

Blandford-Blenheim, Township of

2330

2,118

3245

Blandford-Blenheim, Township of

2329

2,891

5738

Blind River, Town of

3101

137

4242

Blue Mountains, Town of the

2517

2,382

4020

Bluewater, Municipality of

2425

2,070

4826

Bonfield, Township of

2801

284

4738

Bonnechere Valley, Township of

402

205

4418  
Bracebridge, Town of  
1701  
288

4312  
Bradford West Gwillimbury, Town of  
1605  
4,812

4312  
Bradford West Gwillimbury, Town of  
1611  
4,061

2110  
Brampton, City of  
1501  
20,530

2920  
Brant, County of  
2006  
2,767

2920  
Brant, County of  
2003  
3,213

2906  
Brantford, City of  
2003  
2,561

5432  
Brethour, Township of  
2903  
882

1408  
Brighton, Municipality of  
609  
761

1839  
Brock, Township  
1304  
1,308

1839  
Brock, Township of  
1305  
1,233

4104  
Brockton, Municipality of  
2513  
854

4104  
Brockton, Municipality of  
2514  
1,188

3815  
Brooke-Alvinston, Township of  
2609  
1,806

4719  
Brudenell Lyndoch Raglan, Township of  
402  
205

2402  
Burlington, City of  
1504  
9,837

5128  
Burpee and Mills, Township of  
3001  
307

2124  
Caledon, Town of  
1502  
7,379

2124  
Caledon, Town of  
1503  
12,782

4966  
Callander, Municipality of  
2804  
231

4822  
Calvin, Township of  
2801  
201

3006  
Cambridge, City of  
2101  
5,018

0928

Carleton Place, Town of  
204  
272

4936  
Carling, Township of  
2804  
215

1270  
Carlow Mayo, Township  
606  
266

5429  
Casey, Township of  
2903  
686

1509  
Cavan-Millbrook-North Monaghan, Township of  
701  
713

1509  
Cavan-Millbrook-North Monaghan, Township of  
702  
1,222

3418  
Central Elgin, Municipality of  
2309  
2,176

1039  
Central Frontenac, Township of  
501  
284

4030  
Central Huron, Municipality of  
2404  
2,102

5104  
Central Manitoulin, Township of  
3005  
371

1230  
Centre Hastings, Municipality of  
601  
499

2326  
Centre Wellington, Township of

2208  
2,125

5454  
Chamberlain, Township of  
2906  
340

0209  
Champlain, Township of  
170  
624

5292  
Chapleau, Township of  
3003  
159

5924  
Chapple, Township of  
3203  
133

5924  
Chapple, Township of  
3205  
183

5446  
Charlton And Dack, Municipality of  
2906  
374

3650  
Chatham-Kent, Municipality of  
2606  
1,633

3650  
Chatham-Kent, Municipality of  
2600  
1,946

3650  
Chatham-Kent, Municipality of  
2604  
1,860

3650  
Chatham-Kent, Municipality of  
2601  
1,494

3650  
Chatham-Kent, Municipality of  
2603

2,499

3650

Chatham-Kent, Municipality of

2608

2,207

3650

Chatham-Kent, Municipality of

2633

3,407

3650

Chatham-Kent, Municipality of

2605

3,450

3650

Chatham-Kent, Municipality of

2602

3,423

3650

Chatham-Kent, Municipality of

2634

3,524

3650

Chatham-Kent, Municipality of

2635

3,450

3650

Chatham-Kent, Municipality of

2636

1,497

3650

Chatham-Kent, Municipality of

2642

1,475

4204

Chatsworth, Township of

2502

1,036

4831

Chisholm, Township of

2801

177

0316

Clarence-Rockland, City of

151

1,331

1817  
Clarington, Municipality of  
1303  
2,921

4329  
Clearview, Township of  
1607  
1,151

4329  
Clearview, Township of  
1606  
1,980

1421  
Cobourg, Town of  
604  
1,398

5639  
Cochrane, Town of  
2908  
174

5640  
Cochrane-Iroquois Falls/Black River-Matheson Locality  
2908  
170

4331  
Collingwood, Town of  
1606  
2,152

5819  
Conmee, Township of  
3201  
186

0402  
Cornwall, City of  
150  
1,075

1411  
Cramahe, Township of  
609  
870

3806  
Dawn-Euphemia, Township of  
2618  
1,529

3806

Dawn-Euphemia, Township of

2612

1,515

5934

Dawson, Township of

3203

159

5934

Dawson, Township of

3205

210

4796

Deep River, Town of

402

205

5834

Dorion, Township of

3204

202

1522

Douro-Dummer, Township of

701

642

0919

Drummond/North Elmsley, Township of

201

300

6026

Dryden, City of

3203

254

3429

Dutton/Dunwich, Municipality of

2313

1,338

4624

Dysart et al, Municipality of

703

407

4834

East Ferris, Township of

2801

208

2201

East Garafraxa, Township of  
2201  
2,088

1954  
East Gwillimbury, Town of  
1403  
4,797

0201  
East Hawkesbury, Township of  
104  
1,217

2204  
East Luther Grand Valley, Township of  
2202  
1,684

4999  
East Parry Sound Board of Education Locality  
2804  
207

3238  
East Zorra-Tavistock, Township of  
2318  
3,623

0701  
Edwardsburgh/Cardinal, Township of  
201  
378

0801  
Elizabethtown-Kitley, Township of  
203  
222

5741  
Elliot Lake, City of  
3102  
125

5919  
Emo, Township of  
3205  
175

3816  
Enniskillen, Township of  
2617  
1,646

2316  
Erin, Town of

2213  
2,294

5226  
Espanola, Town of  
3001  
204

4321  
Essa, Township of  
1606  
2,152

4321  
Essa, Township of  
1605  
4,445

3754  
Essex, Town of  
2711  
3,226

3754  
Essex, Town of  
2707  
3,808

5449  
Evanturel, Township of  
2906  
246

1258  
Faraday, Township of  
606  
250

5652  
Fauquier-Strickland, Township of  
2908  
121

2703  
Fort Erie, Town of  
1807  
2,132

5912  
Fort Frances, Town of  
3205  
214

5201  
French River, Municipality of  
3002

249

0806

Front of Yonge, Township of

203

228

1001

Frontenac Islands, Township of

501

465

1542

Galway-Cavendish and Harvey, Township of

703

232

1542

Galway-Cavendish and Harvey, Township of

705

456

1542

Galway-Cavendish and Harvey, Township of

701

728

4203

Georgian Bluffs, Township of

2516

752

4203

Georgian Bluffs, Township of

2502

868

1970

Georgina, Town of

1404

2,269

5812

Gillies, Township of

3201

322

5124

Gordon, Township of

3001

292

5126

Gore Bay, Town of

3001

300

4402  
Gravenhurst, Town of  
1701  
264

4706  
Greater Madawaska, Township of  
402  
202

1121  
Greater Napanee, Town of  
503  
388

5307  
Greater Sudbury, City of  
3004  
442

4208  
Grey Highlands, Municipality of  
2515  
1,288

4208  
Grey Highlands, Municipality of  
2510  
1,330

4208  
Grey Highlands, Municipality of  
2507  
1,304

2615  
Grimsby, Town of  
1802  
3,401

2615  
Grimsby, Town of  
1805  
6,160

2615  
Grimsby, Town of  
1804  
8,679

2615  
Grimsby, Town of  
1803  
13,241

2615  
Grimsby, Town of  
1806  
7,657

2311  
Guelph Eramosa, Township of  
2212  
1,765

2308  
Guelph, City of  
2212  
2,026

2810  
Haldimand, County of  
2002  
1,160

2810  
Haldimand, County of  
2001  
1,412

2415  
Halton Hills, Town of  
1502  
6,592

2415  
Halton Hills, Town of  
1506  
9,883

2518  
Hamilton, City of  
1903  
4,637

2518  
Hamilton, City of  
1902  
4,376

2518  
Hamilton, City of  
1901  
4,376

1419  
Hamilton, Township of  
604  
1,397

4229

Hanover, Town of  
2502  
1,034

5426  
Harley, Township of  
2903  
685

5414  
Harris, Township of  
2903  
836

1290  
Hastings Highlands, Municipality of  
606  
257

1531  
Havelock-Belmont-Methuen, Township of  
703  
262

1531  
Havelock-Belmont-Methuen, Township of  
704  
338

4798  
Head, Clara and Maria, United Townships of  
402  
200

5620  
Hearst Locality  
2908  
97

5676  
Hearst, Town of  
2908  
83

4601  
Highlands East, Municipality of  
703  
405

5434  
Hilliard, Township of  
2903  
731

5704  
Hilton, Township of

3101  
206

4746  
Horton, Township of  
403  
357

4046  
Howick, Township of  
2406  
1,716

5421  
Hudson, Township of  
2903  
739

4442  
Huntsville, Town of  
1701  
286

4040  
Huron East, Municipality of  
2408  
2,193

4040  
Huron East, Municipality of  
2412  
2,571

5724  
Huron Shores, Municipality of  
3101  
174

4107  
Huron-Kinloss, Township of  
2505  
1,646

4107  
Huron-Kinloss, Township of  
2506  
1,727

4316  
Innisfil, Town of  
1605  
4,043

4316  
Innisfil, Town of  
1612

4,061

5631

Iroquois Falls, Town of  
2908  
194

5442

James, Township of  
2906  
549

5701

Jocelyn, Township of  
3101  
240

5716

Johnson, Township of  
3101  
199

4951

Joly, Township of  
2804  
285

5630

Kapuskasing and Smooth Rock Falls District Locality  
2908  
141

5666

Kapuskasing, Town of  
2908  
130

1651

Kawartha Lakes, City of  
705  
473

1651

Kawartha Lakes, City of  
701  
521

1651

Kawartha Lakes, City of  
702  
849

4918

Kearney, Town of  
2804  
233

6096  
Keewatin-Patricia District School Board-Dryden Locality  
3207  
215

6093  
Keewatin-Patricia District School Board-Machin Territorial School Area Locality  
3207  
246

6060  
Keewatin-Patricia District School Board-Van Horne and Wainwright Locality  
3207  
290

6016  
Kenora, City of  
3203  
123

5424  
Kerns, Township of  
2903  
789

4731  
Killaloe, Hagarty and Richards, Township of  
402  
207

5136  
Killarney, Municipality of  
3001  
150

4108  
Kincardine, Municipality of  
2503  
1,261

4108  
Kincardine, Municipality of  
2505  
1,812

1949  
King, Township of  
1402  
8,053

1011  
Kingston, City of  
503  
370

3711  
Kingsville, Town of  
2703  
1,942

3711  
Kingsville, Town of  
2704  
6,143

3711  
Kingsville, Town of  
2702  
5,690

5480  
Kirkland Lake Locality  
2901  
108

3012  
Kitchener, City of  
2101  
7,655

5711  
Laird, Township of  
3101  
198

4427  
Lake of Bays, Township of  
1701  
283

5946  
Lake of the Woods, Township of  
3203  
170

5815  
Lakehead District School Board Locality  
3201  
246

3751  
Lakeshore, Town of  
2700  
4,331

3751  
Lakeshore, Town of  
2709  
1,929

3751

Lakeshore, Town of  
2706  
3,129

3751  
Lakeshore, Town of  
2707  
3,880

3845  
Lambton Shores, Municipality of  
2611  
2,669

3845  
Lambton Shores, Municipality of  
2621  
2,312

0940  
Lanark Highlands, Township of  
206  
219

3734  
Lasalle, Town of  
2705  
3,492

4792  
Laurentian Hills, Town of  
402  
200

4766  
Laurentian Valley, Township of  
403  
308

5916  
Lavallee, Township of  
3203  
210

5916  
Lavallee, Township of  
3205  
338

3706  
Leamington, Municipality of  
2703  
2,432

3706  
Leamington, Municipality of

2704  
5,718

3706  
Leamington, Municipality of  
2702  
4,982

0812  
Leeds and the Thousand Islands, Township of  
201  
265

2622  
Lincoln, Town of  
1802  
3,049

2622  
Lincoln, Town of  
1805  
5,361

2622  
Lincoln, Town of  
1804  
8,530

2622  
Lincoln, Town of  
1803  
11,523

2622  
Lincoln, Town of  
1806  
6,619

3936  
London, City of  
2328  
3,207

3936  
London, City of  
2309  
2,159

3936  
London, City of  
2306  
1,894

1104  
Loyalist, Township of  
501

392

1104

Loyalist, Township of

503

382

3958

Lucan Biddulph, Township of

2315

1,977

5751

Macdonald Meredith et al, Township of

3101

200

4954

Machar, Township of

2804

309

6021

Machin, Municipality of

3207

220

4726

Madawaska Valley, Township of

402

202

1236

Madoc, Township of

601

452

4944

Magnetawan, Municipality of

2804

256

3408

Malahide, Township of

2326

2,155

3408

Malahide, Township of

2325

1,996

5102

Manitoulin Locality

3001

297

2332  
Mapleton, Township of  
2209  
4,047

1936  
Markham, Town of  
1401  
10,433

5208  
Markstay-Warren, Municipality of  
3002  
164

1241  
Marmora/Lake/Deloro, Township of  
606  
250

1241  
Marmora/Lake/Deloro, Township of  
601  
456

5677  
Mattice-Val Cote, Township of  
2908  
161

4931  
Mcdougall, Municipality of  
2804  
252

4928  
Mckellar, Township of  
2804  
197

4912  
Mcmurich/Monteith, Township of  
2804  
276

4701  
Mcnab/Braeside, Township of  
401  
359

4210  
Meaford, Municipality of  
2502  
1,125

4210  
Meaford, Municipality of  
2507  
1,497

2219  
Melancthon, Township of  
2205  
1,038

0714  
Merrickville-Wolford, Village of  
201  
291

3939  
Middlesex Centre, Township of  
2328  
2,634

3939  
Middlesex Centre, Township of  
2319  
2,011

3939  
Middlesex Centre, Township of  
2306  
2,090

4374  
Midland, Town of  
1602  
1,552

2409  
Milton, Town of  
1505  
5,279

2409  
Milton, Town of  
1504  
10,177

4616  
Minden Hills, Township of  
703  
251

2341  
Minto, Town of  
2210  
1,391

0931

Mississippi Mills, Town of  
205  
328

2212  
Mono, Town of  
2204  
2,192

0901  
Montague, Township of  
204  
258

5656  
Moonbeam, Township of  
2908  
159

5931  
Morley, Township of  
3203  
142

5931  
Morley, Township of  
3205  
227

4060  
Morris-Turnberry, Municipality of  
2406  
1,574

4060  
Morris-Turnberry, Municipality of  
2407  
1,744

2216  
Mulmur, Township of  
2204  
2,357

4453  
Muskoka Lakes, Township of  
1701  
291

5801  
Neebing, Municipality of  
3201  
255

4324  
New Tecumseth, Town of

1605  
4,456

4324  
New Tecumseth, Town of  
1610  
4,061

3902  
Newbury, Village of  
2317  
1,153

2725  
Niagara Falls, City of  
1807  
1,456

2725  
Niagara Falls, City of  
1802  
2,204

2725  
Niagara Falls, City of  
1805  
3,122

2627  
Niagara-on-the-Lake, Town of  
1804  
8,458

2627  
Niagara-on-the-Lake, Town of  
1803  
17,638

5844  
Nipigon, Township of  
3204  
216

4899  
Nipissing Combined School Boards Locality  
2801  
272

4971  
Nipissing, Township of  
2804  
210

3310  
Norfolk, County of  
2005

1,898

3310

Norfolk, County of

2004

2,234

4769

North Algona Wilberforce, Township of

403

311

4844

North Bay, City of

2802

177

3001

North Dumfries, Township of

2102

2,666

0511

North Dundas, Township of

120

1,593

0511

North Dundas, Township of

123

1,356

1042

North Frontenac, Township of

502

251

0111

North Glengarry, Township of

108

809

0719

North Grenville, Municipality of

202

407

4050

North Huron, Township of

2410

1,636

1536

North Kawartha, Township of

703

234

1536  
North Kawartha, Township of  
705  
376

3954  
North Middlesex, Municipality of  
2304  
1,773

3954  
North Middlesex, Municipality of  
2324  
1,949

3954  
North Middlesex, Municipality of  
2321  
1,649

3140  
North Perth, Town of  
2408  
2,396

3140  
North Perth, Town of  
2403  
2,854

0411  
North Stormont, Township of  
120  
1,789

0411  
North Stormont, Township of  
152  
1,081

0411  
North Stormont, Township of  
161  
633

5119  
Northeastern Manitoulin and The Islands, Town of  
3001  
299

4109  
Northern Bruce Peninsula, Municipality of  
2509  
747

3202  
Norwich, Township of  
2303  
1,336

3202  
Norwich, Township of  
2305  
1,526

3202  
Norwich, Township of  
2301  
2,153

2401  
Oakville, Town of  
1501  
19,698

5816  
Oconnor, Township of  
3201  
228

3818  
Oil Springs, Village of  
2617  
1,646

5808  
Oliver Paipoonge, Municipality of  
3202  
670

4352  
Orillia, City of  
1604  
1,756

4346  
Oro-Medonte, Township of  
1602  
1,480

4346  
Oro-Medonte, Township of  
1601  
1,968

1813  
Oshawa, City of  
1302  
2,315

1813

Oshawa, City of  
1301  
5,823

1506  
Otonabee-South Monaghan, Township of  
701  
704

0614  
Ottawa City  
301  
1,255

0614  
Ottawa City  
302  
898

4259  
Owen Sound, City of  
2502  
1,034

4816  
Papineau-Cameron, Township of  
2801  
200

4932  
Parry Sound, Town of  
2804  
233

3701  
Pelee, Township of  
2701  
2,500

2732  
Pelham, Town of  
1802  
4,664

2732  
Pelham, Town of  
1805  
5,874

2732  
Pelham, Town of  
1806  
6,756

2732  
Pelham, Town of

1804  
8,679

4764  
Pembroke, City of  
403  
330

4372  
Penetanguishene, Town of  
1602  
973

4914  
Perry, Township of  
2804  
326

3110  
Perth East, Township of  
2402  
2,657

3110  
Perth East, Township of  
2401  
3,630

3120  
Perth South, Township of  
2401  
3,475

0921  
Perth, Town of  
201  
305

4779  
Petawawa, Town of  
402  
253

1514  
Peterborough, City of  
701  
634

3819  
Petrolia, Town of  
2617  
1,646

1801  
Pickering, City of  
1301

6,915

5719

Plummer Additional, Township of  
3101  
193

3835

Plympton-Wyoming, Town of  
2610  
2,229

2711

Port Colborne, City of  
1801  
1,548

2711

Port Colborne, City of  
1807  
1,736

1423

Port Hope, Municipality of  
607  
1,474

4959

Powassan, Municipality of  
2804  
220

1350

Prince Edward County, City of  
602  
450

5766

Prince, Township of  
3105  
657

2301

Puslinch, Township of  
2212  
2,505

1204

Quinte West, City of  
602  
660

5902

Rainy River District Locality  
3203  
153

4348  
Ramara, Township of  
1603  
410

4348  
Ramara, Township of  
1602  
1,056

5841  
Red Rock, Township of  
3204  
216

1938  
Richmond Hill, Town of  
1401  
10,585

0831  
Rideau Lakes, Township of  
201  
283

0306  
Russell, Township of  
101  
1,850

4924  
Ryerson, Township of  
2804  
264

5218  
Sables-Spanish Rivers, Township of  
3006  
228

3829  
Sarnia, City of  
2610  
2,403

4110  
Saugeen Shores, Town of  
2503  
1,241

4110  
Saugeen Shores, Town of  
2504  
2,429

5761  
Sault Ste Marie, City of  
3105  
642

1820  
Scugog, Township of  
1304  
1,888

1820  
Scugog, Township of  
1302  
2,566

4903  
Seguin, Township of  
2804  
210

4351  
Severn, Township of  
1603  
459

4351  
Severn, Township of  
1602  
1,298

2221  
Shelburne, Town of  
2204  
2,273

5828  
Shuniah, Township of  
3204  
169

1516  
Smith Ennismore Lakefield, Township of  
701  
679

5648  
Smooth Rock Falls, Town of  
2908  
150

4801  
South Algonquin, Township of  
2801  
187

4102

South Bruce Peninsula, Town of  
2509  
748

4102  
South Bruce Peninsula, Town of  
2501  
958

4105  
South Bruce, Municipality of  
2505  
1,689

4105  
South Bruce, Municipality of  
2504  
1,718

0506  
South Dundas, Township of  
152  
1,009

1029  
South Frontenac, Township of  
501  
326

0101  
South Glengarry, Township of  
101  
1,827

0101  
South Glengarry, Township of  
108  
796

0101  
South Glengarry, Township of  
150  
1,086

4010  
South Huron, Municipality of  
2405  
2,345

4995  
South River Territorial School Area  
2804  
221

0406  
South Stormont, Township of

161  
625

0406  
South Stormont, Township of  
171  
674

4207  
Southgate, Township of  
2508  
947

4207  
Southgate, Township of  
2512  
1,290

3906  
Southwest Middlesex, Municipality of  
2314  
1,125

3906  
Southwest Middlesex, Municipality of  
2317  
1,154

3211  
South-West Oxford, Township of  
2302  
2,506

3211  
South-West Oxford, Township of  
2305  
2,669

3424  
Southwold, Township of  
2327  
1,003

3424  
Southwold, Township of  
2309  
1,676

5739  
Spanish, Town of  
3101  
194

4341  
Springwater, Township of  
1606

2,124

2629

St Catherines, City of

1804

8,679

2629

St Catherines, City of

1803

13,241

5204

St Charles, Municipality of

3002

157

3805

St Clair, Township of

2613

2,652

3805

St Clair, Township of

2614

1,436

3805

St Clair, Township of

2615

2,025

5708

St Joseph, Township of

3101

214

3421

St Thomas, City of

2309

1,559

1220

Stirling-Rawdon, Township of

601

469

1124

Stone Mills, Township of

501

305

3111

Stratford, City of

2401

3,514

3916  
Strathroy-Caradoc, Township of  
2320  
1,601

3916  
Strathroy-Caradoc, Township of  
2306  
1,847

4946  
Strong, Township of  
2804  
246

5202  
Sudbury Locality  
3002  
273

5714  
Tarbutt and Tarbutt Additional, Township of  
3101  
198

0911  
Tay Valley, Township of  
201  
324

4353  
Tay, Township of  
1602  
1,736

4353  
Tay, Township of  
1604  
1,701

3744  
Tecumseh, Town of  
2705  
4,087

5101  
Tehkummah, Township of  
3001  
269

5418  
Temiskaming Shores, City of  
2902  
461

5418  
Temiskaming Shores, City of  
2903  
759

5418  
Temiskaming Shores, City of  
2904  
825

3926  
Thames Centre, Municipality of  
2312  
2,119

3926  
Thames Centre, Municipality of  
2307  
2,519

0212  
The Nation, Municipality of  
108  
814

0212  
The Nation, Municipality of  
120  
1,696

0212  
The Nation, Municipality of  
151  
1,336

0212  
The Nation, Municipality of  
160  
725

5728  
Thessalon, Town of  
3101  
194

5438  
Thornloe, Village of  
2903  
1,357

2731  
Thorold, City of  
1802  
3,194

2731

Thorold, City of  
1805  
3,730

2731  
Thorold, City of  
1806  
6,619

5899  
Thunder Bay Provincial Land Tax Area  
3204  
216

5804  
Thunder Bay, City of  
3202  
451

3204  
Tillsonburg, Town of  
2305  
3,667

5490  
Timiskaming Locality  
2909  
480

5627  
Timmins, City of  
2905  
794

4368  
Tiny, Township of  
1602  
2,256

4368  
Tiny, Township of  
1606  
2,846

1901  
Toronto, City of  
901  
9,765

1435  
Trent Hills, Municipality of  
603  
613

1248  
Tudor Cashel, Township of

606  
250

1231  
Tweed, Municipality of  
606  
253

1231  
Tweed, Municipality of  
601  
445

1201  
Tyendinaga, Township of  
601  
494

5897  
Upsala District School Area Locality  
3204  
287

1829  
Uxbridge, Township of  
1307  
2,974

1829  
Uxbridge, Township of  
1306  
5,924

5670  
Val Rita-Harty, Township of  
2908  
119

1928  
Vaughan, City of  
1401  
9,214

2714  
Wainfleet, Township of  
1801  
1,246

3841  
Warwick, Township of  
2611  
2,076

4364  
Wasaga Beach, Town of  
1606

1,684

3016

Waterloo, City of

2101

6,189

2719

Welland, City of

1801

1,256

2719

Welland, City of

1802

3,209

2719

Welland, City of

1807

1,621

3024

Wellesley, Township of

2103

5,652

2349

Wellington North, Township of

2211

1,480

3434

West Elgin, Municipality of

2310

1,374

4205

West Grey, Municipality of

2511

1,442

2602

West Lincoln, Township of

1801

1,258

2602

West Lincoln, Township of

1802

2,355

4852

West Nipissing, Municipality of

2801

176

4998  
West Parry Sound Board of Education Locality  
2804  
200

3130  
West Perth, Municipality of  
2412  
3,013

3130  
West Perth, Municipality of  
2413  
2,920

0842  
Westport, Village of  
201  
305

1809  
Whitby, Town of  
1302  
2,316

1809  
Whitby, Town of  
1301  
5,889

1944  
Whitchurch-Stouffville, Town of  
1402  
8,208

4939  
Whitestone, Municipality of  
2804  
206

4758  
Whitewater Region, Township of  
403  
349

3018  
Wilmot, Township of  
2103  
5,476

3739  
Windsor, City of  
2705  
3,994

1254  
Wollaston, Township of  
606  
250

3242  
Woodstock, City of  
2318  
3,598

3029  
Woolwich, Township of  
2103  
5,169

3227  
Zorra, Township of  
2311  
2,941

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TABLE 2  
MANAGED FOREST VALUES BY LAND BAND

Land Band  
Value per Acre (\$)

101  
1835

104  
1217

108  
807

109  
489

120  
1719

123  
1356

150  
1086

151  
1333

152  
1018

160  
742

161  
629

170  
624

171  
674

201  
305

202  
407

203  
230

204  
272

205  
328

206  
219

301  
1255

302  
898

401  
358

402  
205

403  
330

501  
305

502  
253

503  
384

601

466

602  
514

603  
633

604  
1398

606  
258

607  
1474

609  
875

701  
634

702  
924

703  
280

704  
338

705  
470

901  
9765

1301  
6684

1302  
2503

1303  
2921

1304  
1534

1305  
1233

1306  
5924

1307  
2974

1401  
9765

1402  
8140

1403  
4797

1404  
2269

1501  
20304

1502  
7117

1503  
12782

1504  
9950

1505  
5279

1506  
9883

1601  
1968

1602  
1454

1603  
444

1604  
1756

1605  
4061

1606  
2152

1607  
1151

1610  
4061

1611  
4061

1612  
4061

1701  
283

1801  
1256

1802  
3209

1803  
13241

1804  
8679

1805  
4890

1806  
6619

1807  
1755

1901  
4376

1902  
4376

1903  
4637

2001  
1412

2002  
1160

2003  
3197

2004  
2234

2005  
1898

2006

2767

2101  
6189

2102  
2666

2103  
5403

2201  
2088

2202  
1684

2203  
1620

2204  
2273

2205  
1038

2208  
2125

2209  
4047

2210  
1391

2211  
1480

2212  
2026

2213  
2294

2301  
2153

2302  
2506

2303  
1336

2304  
1773

2305  
1645

2306  
1894

2307  
2519

2308  
1387

2309  
1969

2310  
1374

2311  
2941

2312  
2119

2313  
1338

2314  
1125

2315  
1977

2316  
1462

2317  
1153

2318  
3598

2319  
2011

2320  
1601

2321  
1649

2323  
1248

2324  
1949

2325  
1996

2326  
2155

2327  
1003

2328  
2651

2329  
2891

2330  
2118

2331  
2091

2401  
3514

2402  
2657

2403  
2854

2404  
2102

2405  
2345

2406  
1661

2407  
1744

2408  
2270

2410  
1635

2411  
1803

2412  
2687

2413

2920

2425  
2070

2501  
958

2502  
1034

2503  
1255

2504  
1732

2505  
1696

2506  
1727

2507  
1370

2508  
947

2509  
747

2510  
1330

2511  
1442

2512  
1290

2513  
854

2514  
1188

2515  
1288

2516  
752

2517  
2382

2520  
1081

2600  
1946

2601  
1494

2602  
3423

2603  
2499

2604  
1860

2605  
3450

2606  
1633

2608  
2207

2609  
1806

2610  
2262

2611  
2312

2612  
1515

2613  
2652

2614  
1436

2615  
2025

2617  
1646

2618  
1529

2621  
2312

2633  
3407

2634  
3524

2635  
3450

2636  
1497

2642  
1475

2700  
4331

2701  
2500

2702  
5182

2703  
2114

2704  
6001

2705  
3994

2706  
3129

2707  
3880

2708  
3263

2709  
1929

2711  
3226

2801  
193

2802  
177

2804

233

2901  
108

2902  
461

2903  
759

2904  
825

2905  
794

2906  
334

2907  
225

2908  
161

2909  
480

3001  
292

3002  
188

3003  
159

3004  
442

3005  
371

3006  
228

3101  
194

3102  
125

3105  
657

3201  
252

3202  
650

3203  
159

3204  
216

3205  
214

3207  
219

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PART X  
TABLES RE ASSESSMENT OF PIPE LINES

TABLE 1  
OFFSHORE PIPE LINES — 2013 TO 2016 TAXATION YEARS

Outside Diameter (in inches)  
Rate (in dollars per foot)

1  
4.77

1.25 to 1.5  
8.08

2 to 2.5  
13.16

3  
19.11

4 to 4.5  
21.43

5 to 5<sup>5</sup>/<sub>8</sub>  
23.54

6 to less than 8  
28.05

8  
39.94

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TABLE 2  
PLASTIC FIELD GATHERING PIPE LINES AND PLASTIC GAS DISTRIBUTION PIPE LINES — 2013  
TO 2016 TAXATION YEARS

Outside Diameter (in inches)  
Rate (in dollars per foot)

0.5  
4.18

1  
5.02

1.25 to 1.5  
5.87

2 to 2.5  
7.56

3  
12.15

4 to 4.5  
14.63

6 to less than 8  
31.10

8  
38.83

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TABLE 3  
PIPE LINES OTHER THAN THOSE TO WHICH TABLE 1 OR 2 APPLIES — 2013 TO 2016  
TAXATION YEARS

Outside Diameter (in inches)  
Rate (in dollars per foot)

0.75 to 1.0  
12.40

1.25 to 1.5  
14.70

2 to 2.5  
17.33

3  
24.82

4 to 4.5  
28.89

5 to 5.5/8  
32.96

6 to 6.5/8  
37.21

8  
48.00

10  
56.77

12  
72.83

14  
89.06

16  
116.83

18  
139.61

20  
154.82

22  
183.46

24  
216.85

26  
243.36

28  
285.60

30  
303.09

32  
352.90

34  
388.68

36  
420.37

38

456.82

40  
490.57

42  
535.93

44  
589.13

46  
642.74

48  
672.59

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TABLE 4  
DEPRECIATION RATES FOR OFFSHORE PIPE LINES — 2013 TO 2016 TAXATION YEARS

Year of Installation of Pipe Line  
Percentage Reduction

1981 or earlier  
80

1982  
79

1983  
78

1984  
76

1985  
75

1986  
73

1987  
72

1988  
71

1989  
70

1990  
68

1991  
67

1992  
66

1993  
65

1994  
63

1995  
62

1996  
61

1997  
59

1998  
57

1999  
57

2000  
56

2001  
54

2002  
52

2003  
51

2004  
49

2005  
44

2006  
39

2007  
33

2008  
27

2009

21

2010  
15

2011  
10

2012  
5

2013  
0

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TABLE 5  
PIPE LINES OTHER THAN THOSE TO WHICH TABLE 4 APPLIES — 2013 TO 2016 TAXATION  
YEARS

Year of Installation of Pipe Line  
Percentage Reduction

1944 or earlier  
80

1945  
79

1946  
78

1947  
78

1948  
78

1949  
76

1950  
76

1951  
75

1952  
75

1953  
74

1954

73

1955  
73

1956  
73

1957  
71

1958  
71

1959  
70

1960  
69

1961  
69

1962  
68

1963  
68

1964  
67

1965  
66

1966  
65

1967  
65

1968  
64

1969  
64

1970  
63

1971  
62

1972  
61

1973  
61

1974  
60

1975  
60

1976  
59

1977  
58

1978  
57

1979  
57

1980  
56

1981  
56

1982  
55

1983  
55

1984  
54

1985  
53

1986  
52

1987  
52

1988  
51

1989  
50

1990  
49

1991  
47

1992  
44

1993  
42

1994  
40

1995  
37

1996  
35

1997  
32

1998  
30

1999  
27

2000  
24

2001  
22

2002  
20

2003  
18

2004  
16

2005  
14

2006  
12

2007  
10

2008  
8

2009  
8

2010

7

2011

4

2012

2

2013

0

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