

INDEX

Note:

The Acts and regulations are indexed as follows:

- AA — *Assessment Act*, R.S.O. 1990, c. A.31
- AR — *Assessment Review Board Act*, R.S.O. 1990, c. A.32
- ARB — Assessment Review Board Rules of Practice and Procedure
- ATA — *Adjudicative Tribunals Accountability, Governance and Appointments Act, 2009*, S.O. 2009, c. 33, Sch. 5
- CA — *Condominium Act, 1998*, S.O. 1998, c. 19
- CT — *City of Toronto Act, 2006*, S.O. 2006, c. 11, Sch. A
- EA — *Education Act*, R.S.O. 1990, c. E.2
- JR — *Judicial Review Board Act*, R.S.O. 1990, c. J.1
- LA — *Legislation Act, 2006*, S.O. 2006, c. 21, Sch. F
- MA — *Municipal Act, 2001*, S.O. 2001, c. 25
- MAA — *Municipal Affairs Act*, R.S.O. 1990, c. M.46
- MF — *Municipal Freedom of Information and Protection of Privacy Act*, R.S.O. 1990, c. M.56
- MPA — *Municipal Property Assessment Corporation Act, 1997*, S.O. 1997, c. 43, Sch. G
- MT — *Municipal Tax Assistance Act*, R.S.O. 1990, c. M.59
- PIL — *Payments in Lieu of Taxes Act*, R.S.C. 1985, c. M-13
- PLT — *Provincial Land Tax Act, 2006*, S.O. 2006, c. 33, Sch. Z.2
- RH — *Retirement Homes Act, 2010*, S.O. 2010, c. 11
- RT — *Residential Tenancies Act, 2006*, S.O. 2006, c. 17
- RC — Rules of Civil Procedure, R.R.O. 1990, Reg. 194
- SA — *Statutory Powers Procedure Act*, R.S.O. 1990, c. S.22
- TARA — *Tribunal Adjudicative Records Act, 2019*, S.O. 2019, c. 7, Sch. 60

References are to section numbers unless otherwise indicated.

ADJUDICATIVE TRIBUNALS ACCOUNTABILITY, GOVERNANCE AND APPOINTMENTS ACT, 2009

- appointment to Adjudicative Tribunals, ATA 14
- accountability documents —
 - governance, ATA 11, 12, 13, 13.1, 13.2
 - public, ATA 3, 4, 5, 6, 7
- general matters, ATA 20, 21
- publication, amendment and review of public accountability documents, ATA 8, 9, 10
- purpose and interpretation, ATA 1, 2
- regulations, ATA 23

ADJUDICATIVE TRIBUNALS ACCOUNTABILITY, GOVERNANCE

AND APPOINTMENTS ACT, 2009 — *cont'd.*

tribunal clustering, ATA 15, 16, 17, 18

AIRPORT AUTHORITIES, AA Reg. 282/98 s. 45.1

APPEAL

Assessment Review Board —

from, AA 43.1

powers and functions of, AA 45

to, AA 40, AA Reg. 282/98 s. 50; CA 56(4), (5)

court, application to, AA 46

defence limited, AA 49

limitation of actions, AA 47

computation of time re, AA 56

tribunal rules of procedure re, SA 25

ASSESSMENT, *see also* MUNICIPAL PROPERTY ASSESSMENT

**CORPORATION ACT, 1997; MUNICIPAL EXTRA-TERRITORIAL
TAX ACT**

adjustments for certain property classes, AA 19.1, AA Reg. 282/98 ss. 48, 48.1,
48.4, 49

airport authorities, AA Reg. 282/98 s. 45.1

annexed area, of, AA 38

appeal of, AA 40, 44, AA Reg. 282/98 s. 50; CA 56(4), (5)

boundary line pipes, poles, etc., AA 26

bridges and tunnels, AA 29

classes of real property. *See* CLASSES OF REAL PROPERTY

classification day, AA 19.3

condominium hotel valuation, AA Reg. 282/98 s. 45.3.1

conservation land, AA Reg. 282/98 ss. 24-28, 37-40

Crown lands, of, AA 18

current value assessment, AA 19, AA Reg. 282/98 s. 46

easements, of, AA 9

electricity generating and transformer stations, AA 19(2.1.1), 19.0.1, 27(3.1)

alternative or renewable energy use by, AA Reg. 282/98 s. 28

prescribed property —

Darlington generation station, AA Reg. 197/04 ss. 2-4

Pickering nuclear station, AA Reg. 197/07 ss. 5-8

enumeration for elections, AA Reg. 282/98 s. 42.7

exceptions to subsection 33(1) of the Act, AA Reg. 282/98 s. 49.1

exemptions to. *See* EXEMPTIONS FROM TAXATION

farm land and buildings. *See* FARM LAND

information requests, AA 11

ASSESSMENT — *cont'd.*

land filling site, AA Reg. 282/98 s. 43.2
large commercial theatre, AA 27.1
mine tailings management area, AA Reg. 282/98 s. 43.1
mineral land, of, AA 20
multiple occupancy, AA 17.2
notice of, AA 31
notice of corrections, AA 35
opening of on appeal, AA 44
owner, against, AA 17
owner and tenant, AA 17.1
pipe line, AA 25, AA Reg. 282/98 ss. 41-42
property classes, AA 7
public utilities, AA 27
public utility landfills, AA Reg. 282/98 s. 45.3.2
railway land, AA 30
renewable energy installations, AA Reg. 282/98 ss. 42.1-42.6
request for reconsideration of, AA 39.1
school support list, AA 16, AA Reg. 282/98 s. 43
separate assessment of certain parts, AA 17.3
subclasses for tax reductions, AA 8
subclasses of real property. *See* CLASSES OF REAL PROPERTY
time for yearly, AA 36
utility companies, land of, AA 24
valuation days, AA 19.2, AA Reg. 282/98 s. 48.6
wind turbine towers, AA Reg. 282/98 s. 42.5

ASSESSMENT ACT

delegation of powers by Minister, AA 50
definitions, AA 1
interpretation, appeal, AA 1(2)
regulations, AA 2
transitional matters, AA 58

ASSESSMENT REVIEW BOARD

accommodation for members, AR 12
appeal form, ARB Form
appeal from, AA 43
appeal to, AA 40, AA Reg. 282/98 s. 50; CA 56(4), (5)
assessment role, final revision by, AA 41
assignment, AR 6
mediation, ARB 86-89
composition of, AR 3

ASSESSMENT REVIEW BOARD — *cont'd.*

- dismissal of complaint, AA 8.2
- Divisional Court, question to, AA 43
- fees —
 - City of Toronto Act, 2006, re, AR Reg. 97/07 s. 1
 - power re, AR 8.1
- oaths of board members, AR 7
- personal liability, protection from, AR 11
- powers and functions of, AA 45
- Public Service Pension Act, application to members, AR 4(2)
- quorum, AR 5
- registrars, AR 10
- rules of procedure —
 - absence of party, ARB 104
 - adjournments, ARB 82-85
 - alternative dispute resolution, ARB 86-89
 - combining proceedings, ARB 78-81
 - costs, ARB 116-118
 - decisions —
 - correcting minor errors in, ARB 114-115
 - issuing of, ARB 113
 - reconsider, ARB 18
 - request required, ARB 112
 - review of, ARB 119-122
 - written reasons for, ARB 112, 113
- deemed appeals, ARB 1, 23
- definitions, ARB 3
- discovery, order for, ARB 47
- documents —
 - amendment of, ARB 41
 - confidential, ARB 43
 - disclosure prior to hearing event, ARB 45
 - discovery, order for, ARB 47
 - filing of, ARB 37
 - reports —
 - expert, ARB 50
 - return of exhibits, ARB 44
 - service of, ARB 27-31
 - special notices, ARB 40
 - statements, filing of, ARB 43
- exemptions from, ARB 6, 17
- failure to comply with, ARB 8

ASSESSMENT REVIEW BOARD — *cont'd.*

rules of procedure — *cont'd.*

hearings —

conduct of, ARB 103-111

electronic, ARB 36, 90-95

written, ARB 96-102

higher assessment and/or tax rate property class, notice of, ARB 40

initiating proceedings, ARB 18, 19

interpretation of, ARB 4

issue estoppel, ARB 38, 40

language of proceedings, ARB 74-77

late appeals, ARB 26

matters not dealt within, ARB 6

mediation, ARB 86-89

minutes of settlement —

contents, ARB 71

decision to issue, ARB 70

motions —

amendment of documents, for, ARB 41

date for, ARB 66

evidence, ARB 64

notice of, ARB 61

oral hearing, at, ARB 68

oral submissions, ARB 67

parties and participants, ARB 11

reply to response, ARB 63

response to ARB 63

withdrawal of appeal, etc., ARB 72, 73

writing, unless directed, ARB 65

non-attendance, dismissal for, ARB 104

non-compliance, motion for, ARB 8

notice, ARB 10

notice, special —

higher assessment and/or tax rate property class, of, ARB 40

issue estoppel, of, ARB 40

parties and participants, ARB 11

reports —

expert, ARB 50

representatives, ARB 12-15

screening of appeals, ARB 20-26

service, ARB 27-31

settlement conferences, ARB 56-60

ASSESSMENT REVIEW BOARD — *cont'd.*

rules of procedure — *cont'd.*
 statements of issues and responses —
 filing of, ARB 38
 form of, ARB 38
 summons. *See* witness, compelling attendance of, *infra*
 technical objections, ARB 7
 time —
 alteration of, ARB 17
 computation of, ARB 16
 withdrawal of appeal, etc., ARB 72, 73
 witnesses, compelling attendance of, ARB 51-55

ASSESSMENT REVIEW BOARD ACT

Assessment Review Board continued, AR 2
 definitions, AR 1

ASSESSMENT ROLL

alteration of as result of judgment, AA 48
 Assessment Review Board, final revision by, AA 41
 certified copy of, AA 42
 changes —
 classification, AA 32(2)
 tax liability, AA 32(3)
 tax methodology, AA 32(4)
 content of, AA 14, AA Reg. 282/98 ss. 47, 47.1, 47.2
 correction of errors in, AA 32, 40.1
 delivery to clerk, AA 39
 last revised, AA 37
 omissions from, AA 33, AA Reg. 390/03; MA Reg. 73/03 s. 21
 powers re, MAA 6
 supplementary, AA 34; MA Reg. 73/03 s. 21
 upper tiers, to, AA 36.1

ASSESSOR

duty to make inquiries, AA 12
 information requests, AA 11
 right of access by, AA 10

BOUNDARY LINE PIPES/POLES

assessment of, AA 26

BRIDGES AND TUNNELS, ASSESSMENT OF

municipalities, between, AA 29

BY-LAWS AND AGREEMENTS, AA 55

CITY OF TORONTO ACT, 2006

collection of traditional municipal taxes —
 cancellation, taxes, CT 323, 324, 332
 change of assessment, CT 335
 charity rebates, CT 329
 credit, refund to include, CT 306(3)
 definitions, CT 304
 environmental concerns —
 assistance period, CT 333
 rehabilitation period, CT 333
 tax cancellation, CT 333
 error, tax calculation, CT 327
 error in assessment, CT 325
 federal Crown land, CT 336
 gross leases (business improvement charges), CT 338
 gross leases (property taxes), CT 337
 gross or manifest error, definition, CT 328
 heritage property, tax reduction, CT 334
 holidays, CT 340
 installments, by-laws, CT 307
 late payment charges, CT 310
 minimum tax, CT 321
 non-application, CT 303
 offence, CT 339
 other bodies, collection for, CT 318
 overcharges, CT 325
 parcel division, CT 322
 payment allocation, CT 312
 payment, CT 311
 reduction, taxes, CT 323, 324, 332
 refund, cancelled assessment, CT 320, 324
 refund, taxes, CT 306, 323, 332
 roll adjustments, CT 306
 seizure, CT 316
 statement, CT 317
 tax arrears certificate, CT 344, 344.2, 346, 349, 350, 351
 tax bill, CT 308
 tax bill, form, CT 309
 tax increase, CT 326
 tax recovery, CT 314
 tax reductions, CT 330

CITY OF TORONTO ACT, 2006 — *cont'd.*collection of traditional municipal taxes — *cont'd.*

- tax roll, CT 305
- tax status determination, CT 313
- tenant obligations, CT 315
- urban service areas, CT 341
- vacant unit rebate, CT 331, CT Reg. 121/07 ss. 38-45.2
- write-offs, CT 319

limits on traditional municipal taxes —

- adjustments, CT 301
 - application to traditional municipal taxes, CT 289
 - cancellation, taxes, CT 297
 - city option provisions, CT 292, CT Reg. 121/07 s. 29
 - conflicts, CT 299
 - determination, maximum taxes, CT 291, CT Reg. 121/07 s. 17.1
 - determination, taxes, CT 97
 - eligible properties taxation, CT 294
 - interpretation, CT 288
 - landlord shortfall, recouping, CT 296
 - leased premises, tenants, CT 295
 - maximum values, CT Reg. 121/07 s. 15.1
 - Part prevails, CT 298
 - recoveries by-law, CT 293
 - reduction, taxes, CT 297
 - refund, taxes, CT 297
 - regulations, CT 302
 - undercharging, CT 300
- municipal capital facilities, agreements re finances, CT 252, CT Reg. 598/06
- optional tax on vacant residential units, CT 302.1-302.3; MA 338.1-338.4
- property tax bill, CT Reg. 122/07
- traditional municipal taxes —
- correctional institution taxation, CT 285
 - definitions, CT 273
 - Developmental Services facility taxation, CT 285
 - equal levy, CT 274
 - graduated rates, CT 279
 - hospital taxation, CT 285
 - interim levy, CT 281
 - limits and collection, CT Reg. 121/07
 - local levies, CT 277
 - maximum taxes, determination of, CT Reg. 121/07
 - non-profit hospital service corp., CT 286
 - payments in lieu, distribution, CT 284

CITY OF TORONTO ACT, 2006 — *cont'd.*

- traditional municipal taxes — *cont'd.*
 - power utility taxation, CT 280
 - provincial education institution taxation, CT 285
 - railway taxation, CT 280
 - reassessment phase-in, CT 282
 - reductions, prescribed subclass, CT 278, CT 278.1
 - restricted ratios, CT 276
 - special services by-laws, CT 287
 - tax deferral, hardship, CT 283
 - tax ratio establishment, CT 275
 - university/college taxation, CT 285
- vacant residential units, CT 302.1-302.3; MA 338.1-338.4

CLASSES OF REAL PROPERTY

- application of classes, AA Reg. 282/98 s. 18
- buildings, structures that become vacant, AA Reg. 282/98 s. 15
- commercial, residual, AA Reg. 282/98 s. 13.1
- conservation land. *See* ASSESSMENT
- farmlands —
 - classification of, AA Reg. 282/98 s. 8
 - disputes re, AA Reg. 282/98 ss. 29-31
- hotels, AA Reg. 282/98 s. 17
- industrial, AA Reg. 282/98 s. 6
- landfill, AA Reg. 282/98 s. 14.3; CT Reg. 121/07 s. 7.01, s. 7.02
- large industrial, AA Reg. 282/98 s. 14
- managed forests —
 - assessment, AA Reg. 282/98 ss. 32.1-32.2
 - classification of, AA Reg. 282/98 s. 9
 - disputes re, AA Reg. 282/98 ss. 33-36
- mobile homes, AA Reg. 282/98 s. 16
- multi-residential, AA Reg. 282/98 s. 4
- new multi-residential, AA Reg. 282/98 s. 10
- office building, AA Reg. 282/98 s. 11
- parking lots and vacant land, AA Reg. 282/98 s. 13
- pipe line, AA Reg. 282/98 s. 7
- prescription of, AA Reg. 282/98 s. 2
- professional sports facility property, AA Reg. 282/98 s. 14.1
- residential/farm, AA Reg. 282/98 s. 3
- resort condominium, AA Reg. 282/98 s. 14.2
- shopping centre, AA Reg. 282/98 s. 12
- subclasses —
 - affordable rental housing, AA Reg. 282/98 s. 22.1.1, CT Reg. 121/07 s. 9.5

CLASSES OF REAL PROPERTY — *cont'd.*

subclasses — *cont'd.*

- creative enterprise facilities, AA Reg. 282/98 ss. 23-23.0.5, CT Reg. 121/07 s. 9.2
- excess land, AA Reg. 282/98 s. 21
- farm land awaiting development, AA Reg. 282/98 ss. 19, 45, CT Reg. 121/07 s. 7.0.1.1
- new multi residential property, AA Reg. 282/98 s. 22.1, CT Reg. 121/07 s. 9.4
- property used for aggregate extraction, AA Reg. 282/98 s. 22.2
- small business, AA Reg. 282/98 ss. 23.0.6-23.0.12, CT Reg. 121/07 s. 9.3
- small-scale on-farm business, AA Reg. 282/98 s. 22, CT Reg. 121/07 s. 9.1
- vacant land, AA Reg. 282/98 s. 20
- vacant units and excess land, AA Reg. 282/98 s. 21

vacant land —

- defined, AA Reg. 282/98 s. 1
- subclass, as, AA Reg. 282/98 s. 20

CONDO HOTELS, AA Reg. 282/98 s. 45.3.1

CONDOMINIUM ACT, 1998

- assessment, CA 15
- assessment appeal, CA 56(4)
 - withdrawal of, CA 56(5)
- changes to common elements/assets —
 - changes by corporation, CA 97
 - changes by owners, CA 98
- common elements condominium corporations —
 - creation, CA 138
 - declaration contents, CA 140
 - disclosure statement, CA 143
 - owners' land, CA 139
- corporation —
 - assessment appeal, CA 56(4), (5)
 - assets, CA 18
 - easements and lease of common elements, CA 21
 - objects, CA 17
- declaration requirements, CA 7
- definitions, CA 1
- description requirements, CA 8
- easements, CA 12
- interim occupancy, CA 80

CONDOMINIUM ACT, 1998 — *cont'd.*

- leasehold condominium corporations —
 - description, CA 167
 - disclosure statement, CA 169
 - expiration, leasehold interests, CA 174
 - status certificate, CA 170
- objects, corporation, CA 17
- ownership of property, CA 11
 - encumbrances, CA 13, 14
- phased condominium corporations —
 - creation of phase, CA 146
 - disclosure statement, CA 147
 - status certificate, CA 148
 - turn-over obligations, CA 152
- place of registration, CA 3
- registration, CA 2
- residential condominium conversion project, CA 2.1
- type of property, CA 10
- vacant land condominium corporations —
 - declaration contents, CA 156
 - description contents, CA 157
 - disclosure statement, CA 161

COURT

- application to, AA 46

COURT OF REVISION, REFERENCES TO, AA 57

CROWN LANDS, ASSESSMENT OF, AA 18

CURRENT VALUE ASSESSMENT, AA 19

DISCOVERY, EXAMINATION FOR. *See* RULES OF CIVIL PROCEDURE

EASEMENTS, AA 9

EDUCATION ACT

- board support —
 - notice re status as supporter, EA 236
- school support —
 - designated ratepayers, EA 238
 - partnership or corporation other than designated ratepayer, EA 237
 - tenant support re distribution of amounts levied, EA 239
- board, type of for Assessment Act purposes, EA 257.4
- definitions, EA 1

EDUCATION ACT — *cont'd.*

- rates, certain public libraries, EA 256
- recreation committees, EA 255
- regulations —
 - Minister of Education and Training, EA 257.14
 - Minister of Finance, EA 257.12
 - tax relief, etc., in unorganized territory, EA 257.2.1
 - transitional matters, re, EA 257.3
 - unpaid taxes in territory being organized, EA 257.13.2
- taxes, education —
 - amounts —
 - paid to board, EA 257.11
 - levied and collected, difference in, EA 257.11.1
 - requisitions for, on business property, EA 257.12.1
 - deferrals, EA 257.13
 - definitions, EA 257.5
 - distribution of amounts levied —
 - business property, EA 257.8
 - residential property, EA 257.9
 - powers of municipality, levying rates, EA 257.10
 - rebate, vacant unit, EA 257.12.3
 - reductions, EA 257.13.1, 257.7(3)-(6)
 - school purposes —
 - levying of taxes, EA 257.7, EA Reg. 394/98 ss. 1, 2
 - pipeline property class, EA Reg. 400/98 s.2
 - property taxable, EA 257.6, EA Reg. 393/98 s. 1
 - subclass for property used for aggregate extraction, EA Reg. 400/98 s.12.1
 - tax rates for, EA Reg. 400/98
 - school tax rates for commercial and industrial classes, EA 257.12.2
 - transition, re notice of support by certain partnerships, corporations, EA 257.2
 - vacant unit rebate, EA 257.12.3

ENUMERATION, AA 15

EXEMPTIONS FROM TAXATION

- affordable rental housing subclass, MA Reg. 73/03 s. 8.0.0.0.4
- by-law to end exemption, MA Reg. 73/03 s. 8.2
- by-law to phase out exemption, MA Reg. 73/03 s. 8.3
- Casino Niagara, MA Reg. 73/03 s. 8.1
- conservation lands, AA Reg. 282/98 ss. 24-28, 37-40
- development charges, MA 110

EXEMPTIONS FROM TAXATION — *cont'd.*

exempt property under by-law, MA Reg. 73/03 s. 8.0.2
forestry land, AA 5, AA Reg. 282/98 s. 23.1.2
generally, AA 3
landfill property, MA Reg. 73/03 s. 8.0.0.2
multi-residential property, MA Reg. 73/03 s. 8.0.0.3
municipal capital facilities, agreements for, MA 110, MA Reg. 603/06
Navy League land, AA 6
new residential unit, AA Reg. 282/98 s. 45.2
non-profit hospices, AA Reg. 282/98 s. 23.1
non-profit long-term care homes, AA Reg. 282/98 s. 23.1.1
religious institutions, AA 4
resort condominiums, MA Reg. 73/03 s. 8.0.1
school capital facilities, agreements for, MA 110, MA Reg. 603/06
universities, land leased and occupied by, AA Reg. 282/98 s. 23.0.13

FARM LAND

assessment of, AA 19(5)
classification. *See* CLASSES OF REAL PROPERTY
exemption for certain expenditures, AA 21
police villages, in, AA 22
prescribed land, AA Reg. 282/98 ss. 44-44.1

FORESTRY LAND, AA 5

GOLF COURSE, AGREEMENT RE, AA 23

HOTELS

current value of, AA 19(2.1), AA Reg. 282/98 s. 45.3

INFORMATION

false statements, AA 13(2)
offence of not furnishing, AA 13

JUDICIAL REVIEW PROCEDURE ACT

appeal to Court of Appeal, JR 6(4)
application, sufficiency of, JR 9
application to —
 Divisional Court, JR 6(1)
 to judge of Ontario Court, JR 6(2)
applications for, JR 2
Attorney General, notice to, JR9(4)
defects in form, JR 3
definitions, JR 1
Habeas Corpus Act, proceedings under, JR 11(2)

JUDICIAL REVIEW PROCEDURE ACT — *cont'd.*

- interim order, JR 4
- party, exerciser of power, JR 9(2), (3)
- record to be filed, JR 10
- references in other Acts, JR 11(1)
- summary disposition of —
 - actions, JR 8
 - mandamus, etc., JR 7
- technical irregularities, JR 3
- time for bringing application, JR 5
- transfer to Divisional Court, JR 6(3)

LEGISLATION ACT, 2006

- appointments, LA 76
- Attorney General, role of, LA 2
- change powers —
 - date of change, LA 44
 - editorial and other changes, LA 42
 - interpretation, LA 45
 - notice of change, LA 43
- Chief Legislative Counsel —
 - designation by, LA 3
 - duty re obsolete Acts, LA 4
- construction, general rules of —
 - bilingual names, LA 66
 - bilingual texts, LA 65
 - gender, LA 68
 - law always speaking, LA 63
 - liberal interpretation, LA 64
 - number, LA 67
- corporations, implied provisions, LA 92
- Crown —
 - not bound, exception, LA 71
 - succession, LA 72
- definitions —
 - applicable to all Acts and regulations, LA 87
 - different forms of defined terms, LA 85
 - terms used in regulations, LA 86
- definitions under, LA 1
- forms, deviations from required, LA 84
- immunity provisions, LA 97
- interpretation —
 - application to Acts and regulations, LA 46

LEGISLATION ACT, 2006 — *cont'd.*

interpretation — *cont'd.*

 application to Acts and regulations — *cont'd.*

 contrary intention or context requiring otherwise, LA 47

 existing and future legislation, LA 48

 interpretation and definition provisions, LA 50

 other documents, LA 49

legislative changes —

 amendment and replacement —

 effect of, LA 52

 no implication from, LA 56

 obsolete regulations, LA 55

 regulations — power to make, amend etc., LA 54

 repeal and revocation —

 effect of, LA 51

 effect of on amendments, LA 53

 no implication from, LA 56

 no revival implied from, LA 57

majority, LA 93

oaths, affirmations and declarations, LA 95

powers —

 delegation of, LA 80, 80.1, 81

 implied, LA 77

 incidental, LA 78

 performance of, LA 79

preambles, LA 69

private Acts, LA 91

proclamations —

 amendment and revocation of — restriction, LA 75

 how issued, LA 73

 judicial notice of, LA 74

proof of legislation —

 e-Laws, provisions not in force, LA 40

 official copy, LA 35

 as evidence, LA 38, 39

 official law, LA 34

 presumption, accessed from e-Laws, LA 37

 presumption, printed by Queen's Printer, LA 36

 regulations re, LA 41

reference aids, LA 70

references —

 inclusion of reference to provisions, LA 58

 incorporation of documents by reference, LA 62

LEGISLATION ACT, 2006 — *cont'd.*references — *cont'd.*

- Ontario legislation, LA 59
- other Canadian legislation, LA 60
- static incorporation of foreign legislation, LA 61

regulations —

- citation of, LA 30
- corrections of, pre-publication, LA 26
- corrections of, post-publication, LA 27
- date for filing of, LA 19
- definitions re, LA 17
- exercise of delegated power before commencement, LA 23.1
- fees, re, LA 83
- filing of, LA 18
- general or particular application of, LA 82
- judicial notice of, LA 29
- no validation by filing, publication or correction, LA 28
- proof of making, approval, filing and publication of, LA 24
- Registrar of, LA 31
- Registrar's discretion not to file, LA 20
- Registrar's duty not to file, LA 21
- regulations re, LA 32
- standing committee, reference to, LA 33
- time of commencement and revocation, LA 23
- when effective, LA 22
- when published, LA 25

security, requirements for, LA 96(1)

series, reference to, LA 94

statutes —

- citation of Acts, LA 5
- commencement of Acts, LA 8
- copies for publication of, LA 14
- corrections, LA 15(3.2)
- enacting clause, LA 6
- endorsements on Acts, LA 11
- exception, Protecting Condominium Owners Act, 2015, LA 10.1(5)
- exercise of delegated power before commencement, LA 10
- judicial notice of, LA 13
- power to amend or repeal, LA 7
- provisions come into force on proclamation, LA 8.1
- publication of, LA 15
- publication of certain orders, LA 15(3.1)
- regulations re, LA 16

LEGISLATION ACT, 2006 — *cont'd.*

statutes — *cont'd.*

repeal of unproclaimed Acts, LA 10.1

reserved bills, LA 12

time of commencement and repeal, LA 9

transition — provisions to come into force on proclamation, LA 8.1

sureties, requirements for, LA 96(2)

time —

age, LA 90

computation of time — holidays, LA 89

holidays, LA 88

transition, resolution of, LA 100

uncertainty, resolution of, LA 100

LIMITATION OF ACTIONS, AA 47

computation of time re, AA 56

MARKET VALUE ASSESSMENT, *See* CURRENT VALUE
ASSESSMENT

MUNICIPAL AFFAIRS ACT

accounting, auditing, etc., adoption of other satisfactory system of, MAA 8

assessment rolls, powers re, MAA 6

audit —

fees for, MAA 15

provincial municipal, MAA 9

report on, MAA 13

auditor —

appointment of, MAA 11

powers of, MAA 12

defaulting municipalities, special jurisdiction over —

Act —

Part III, end of application, MAA 53

provisions to prevail, MAA 52

appeals from orders of Ministry, MAA 23

books and records, access to by Tribunal and Ministry, MAA 46

cancellation of subsisting agreements, MAA 32

certificates, notices, etc., forms of, MAA 44

collector's roll, return of, MAA 38

debenture debt, MAA 31

debenture issues, Ministry to approve, MAA 33

electors, assent of not requisite, MAA 34

forms of certificates, notices, etc., MAA 44

housing commission, power to amend agreements, MAA 40

MUNICIPAL AFFAIRS ACT — *cont'd.*defaulting municipalities, special jurisdiction over — *cont'd.*

injunction against exercise of municipal powers, MAA 49

liens, existing, not taken away, MAA 26

Ministry —

appeal, right of, MAA 39

appeals from orders of, MAA 23

books and records, access to, by, MAA 46

control exercisable, MAA 27

control over money and its application, to have, MAA 35

debenture issues, to approve, MAA 33

expenses of, MAA 51

jurisdiction of, exclusive, MAA 42

municipal offices combined by, MAA 50

powers of, MAA 22, 43

powers to enforce orders, MAA 47

rate, approval necessary to levy, MAA 36

municipal jurisdiction, exercise of, MAA 41

municipal officers, dismissal of, MAA 48

municipal offices, Ministry may combine, MAA 50

non-compliance with orders and directions, liability for, MAA 47(2), (3)

notice of intention to exercise powers, publication of, MAA 30

notice to be given to municipality, MAA 24

powers exercisable for and in name of municipality, MAA 45

rate, Ministry approval necessary to levy, MAA 36

rates, settlement of, MAA 37

separate school boards, MAA 29

stay of actions against municipalities without leave, MAA 25

Tribunal —

books and records, access to by, MAA 46

jurisdiction of —

exclusive, MAA 42

special municipal, MAA 20

power under s. 28, continuation of, MAA 54

power to vest control over municipal administration, MAA 21

powers of, MAA 43

powers of with respect to debt, MAA 28

powers to enforce orders, MAA 47

variation of subsisting agreements, MAA 32

definitions, MAA 1

Deputy Minister, power to obtain returns on failure of municipality to make,
MAA 18

duty of members of council, local boards and their officers, MAA 7

MUNICIPAL AFFAIRS ACT — *cont'd.*

inquiry, general, MAA 10
 Legislation Act, application to, MAA 2
 Ministry, *see also* defaulting municipalities, *supra* —
 powers of, MAA 3
 powers of as result of audit or inquiry, MAA 14
 municipal utility commissions, exception as to, MAA 16
 obligations of officers' sureties not affected, etc., MAA 17
 offence, MAA 19
 provincial grants, notification of, MAA 5
 variations in systems and forms, MAA 4

MUNICIPAL EXTRA-TERRITORIAL TAX ACT

assessment, METTA 6, 11
 assessment equalization factor, METTA Reg. 821
 attributable commercial assessment —
 defined, METTA 1(1)
 determination, METTA 3(2), 4(1)
 levy, METTA 5
 notice of adjustment, METTA 4(3)
 recalculation, METTA 4(4)
 collection of tax —
 arrears, METTA 8(4)
 collection and recovery, METTA 8(2)
 reduction or refund, METTA 8(3)
 sums added to roll, METTA 8(1)
 commercial assessment definition, METTA Reg. 474/98
 definitions, METTA 1
 designated business —
 defined, METTA 1(1)
 designated municipality deemed to be, METTA 10
 employees, METTA 14
 designated municipality —
 deemed designated business, METTA 10
 defined, METTA 1(1), 9(1)
 powers and duties, METTA 9(2)
 tax arrears certificate, METTA 9(3)
 general, METTA Reg. 822
 land in territory without municipal organization, METTA 3
 regulations, METTA 2
 sale of land —
 minimum tender, METTA 9(9)
 proceeds of sale, METTA 9(10)

MUNICIPAL EXTRA-TERRITORIAL TAX ACT — *cont'd.*

tax arrears certificate —

cancellation and distribution of proceeds, METTA 9(6)

registration, METTA 9(3)

where 2 or more certificates registered, METTA 9(4), 9(5), 9(6)

yearly tax equivalent amount —

corporation tax, deemed, METTA 12(a)

defined, METTA 1(1)

levy, METTA 5

working expense of mine, deemed, METTA 12(b)

**MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF
PRIVACY ACT**

appeals —

burden of proof, MF 42

delegation of powers, MF 44

fees, MF 39(1.1)

immediate dismissal of, MF 39(2.1)

inquiry procedures, MF 41

inquiry re head's decision, MF 41

mediated settlement, MF 40

notice of application re, MF 39(3)

order, MF 43

rights re, MF 39

time for application, MF 39(2)

application of, MF 52

commissioner, powers and duties of, MF 46

court's powers, MF 51(2)

deceased persons, MF 54

definitions, MF 2; MF Reg. 372/91

delegation of head's powers, MF 49

fees, MF 45

freedom of information —

access procedure —

affected person, notice to, MF 21

copy vs. original record, access to, MF 23

decision re disclosure, MF 21(7), (8)

disclosure, representations re, MF 21(5), (6)

extension of time, MF 20

forwarding and transferring of request, MF 18

frivolous requests, MF 17(1.1), 20.1

notice of decision re request, MF 19

refusal, notice of, MF 22

**MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF
PRIVACY ACT — *cont'd.***

freedom of information — *cont'd.*

access procedure — *cont'd.*

requests, form of, MF 17

access to records, MF 4

annual report of head, MF 26

exemptions —

advice or recommendations, MF 7

Civil Remedies Act, 2001, MF 8.1

compelling public interest re disclosure vs., MF 16

draft by-laws, etc., MF 6

economic and other interests, MF 11

information soon to be published, MF 15

invasion of privacy, MF 14

law enforcement, MF 8

personal privacy, MF 14

Prohibiting Profiting from Recounting Crimes Act, MF 8.2

relations with Aboriginal communities, MF 9.1

relations with governments, MF 9

safety or health dangers, MF 13

solicitor-client privilege, MF 12

third party information, MF 10

information to be published or available —

availability for inspection, MF 25

information re institutions, MF 24

obligation to disclose records, MF 5

head of municipality, designation of, MF 3

information otherwise available, MF 51(1)

institutions, bodies designated as, MF Reg. 372/91

liability, MF 49

municipal corporation, bodies part of, MF 2(3)

offences, MF 48

oral requests, MF 50(1)

other Acts, priorities re, MF 53

personal information —

application of Part re, MF 27

collection of —

manner of, MF 29

statutory authorization requirement, MF 28(2)

exemptions re disclosure of, MF 38

meaning of, MF 2(2), 28(1)

permitted disclosure of, MF 32

**MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF
PRIVACY ACT — *cont'd.***

personal information — *cont'd.*
 purpose of use or disclosure of, MF 33
 request re access, MF 37
 retention of, MF 30
 right of access to, MF 36(1)
 right of correction, MF 36(2)
 use of, MF 31
 personal information banks —
 inconsistent use or disclosure, MF 35
 index, MF 34
 pre-existing access, MF 50(2)
 privacy. *See* personal information, *supra*
 purposes, MF 1
 regulations, power to make, MF 47

MUNICIPAL PROPERTY ASSESSMENT CORPORATION ACT, 1997

annual report requirement, MPA 5
 application of certain Acts to, MPA 7
 board of directors of corporation, MPA 3
 chief administrative officer of corporation, MPA 4
 commencement of, MPA 25
 constitution of corporation, MPA 2
 definitions, MPA 1
 directives, MPA 10.1
 disclosure of information, MPA 15
 duties of corporation, MPA 9
 information and data sharing policy-industrial, commercial and
 multi-residential properties, MPA Policy
 liability, protection from, MPA 6
 memorandum of understanding with Minister, MPA 11
 payments for services by corporation, MPA 12
 policies, procedures and standards of corporation, MPA 10
 powers of corporation, MPA 8
 quality service commissioner, MPA 4.1
 short title of, MPA 26

MUNICIPAL TAX ASSISTANCE ACT

agricultural stations, MT 4(9)
 application of, MT 7
 definitions, MT 1
 garbage rates, MT 4(7)

MUNICIPAL TAX ASSISTANCE ACT — *cont'd.*

limitation on application and rights, MT 2

local improvements, MT 4(5)

payments —

by Minister, MT 5

Crown tenants, to, MT 4(3)

funds for, MT 6

generally, MT 4

prescribed, MT 4(4), MT Reg. 6/99

sewer and waterworks rates, MT 4(6)

NAVY LEAGUE LAND, AA 6

OFFENCES

disclosure of information, AA 53

false statements, making, AA 13(2)

information, not furnishing, AA 13

obstruction of assessor, AA 13(4)

PAYMENTS IN LIEU OF TAXES ACT

advisory panel, PIL 11.1

agreements respecting leased properties, PIL 12

community pasture payment, PIL 13

Crown Corporation Payments Regulations, PIL SOR/81-1030

business occupancy tax, payments in lieu of, PIL SOR/81-1030, 14-18

frontage or area tax, payments in lieu of, PIL SOR/81-1030, 5-13

real property tax, payments in lieu of, PIL SOR/81-1030

definitions, PIL 2

newly acquired property, PIL 14

payments —

authority to make, PIL 3, 3.1

calculation of, PIL 4-8

Crown corporations, by, PIL 11

no right to, PIL 15

phase in of, PIL 16

Payments in Lieu of Taxes Regulation, PIL SOR/81-29

real property occupied by non-departmental bodies, PIL SOR/81-29, 3

purpose of, PIL 2.1

regulations, PIL 9, 10

short title, PIL 1

PIPE LINE, AA 25**PRIVACY, PROTECTION OF.** *See* MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION OF PRIVACY ACT**PROVINCIAL LAND TAX ACT, 2006**

administration —

- affidavit as evidence, PLT 23
- amounts collected on behalf of other bodies, PLT 20
- authority to enter agreements with municipalities, PLT 24.1
- change of assessment, effect of, PLT 18
- deemed delivery of notices and documents, PLT 22
- delegation by Minister, PLT 24
- payment to affected municipality, PLT 21
- regulations, PLT 25
- statement of accounts, PLT 19.1
- statements of amounts owing for taxes, PLT 19
- tax roll, preparation of, PLT 17

collection of tax arrears —

- forfeiture of land, PLT 15
 - revocation of, PLT 16
- recovery of tax, PLT 12
- third parties, from, PLT 14
- warrant re seizure and sale, PLT 13

interpretation provisions, PLT 1

tax —

- apportionment of, PLT 11
- arrears. *See* collection of tax arrears, *supra*
- bill, PLT 6
- calculation of, PLT 5
- cancellation of, PLT 8
- exemptions, PLT 3
- general, PLT Reg. 229/09
- increase re undercharge due to error, PLT 10
- levy, PLT 2
- payment of, PLT 7
- railway companies and power utilities, PLT Reg. 224/09
- rates, PLT 4, Reg. 224/09
- refund of, PLT 8
- restoration of, PLT 9

transitional matters —

- adjustments for amounts under predecessor Act, PLT 26

PUBLIC UTILITIES, AA 27

QUESTIONNAIRES

delivery by assessor, AA 11

RAILWAY COMPANY LAND, ASSESSMENT OF, AA 30

RELIGIOUS INSTITUTIONS EXEMPTION, AA 4

RESIDENTIAL TENANCIES ACT, 2006

reductions of rent —

application, reduction in municipal taxes, RT 133, RT Reg. 516/06 s. 45

municipal taxes, RT 131, RT Reg. 516/06 s. 41

variation application, RT 132, RT Reg. 516/06 ss. 42, 43, 44

RETIREMENT HOMES

definitions, RH 2

RIGHT OF ACTION FOR DAMAGES, AA 54

RULES OF CIVIL PROCEDURE

affidavit of documents —

contents, RC 30.03(2)

filing rule, RC 30.03(5)

incomplete or improper, RC 30.06

lawyer's certificate, RC 30.03(4)

party to serve, RC 30.03(1)

subsequently discovered errors, RC 30.07

discovery of documents —

disclosure, RC 30.02(1)

failure to disclose or produce, RC 30.08

insurance policy, RC 30.02(3)

production for inspection, RC 30.02(2)

subsidiary corporations, RC 30.02(4)

evidence at trial, RC 53

examination for discovery —

counsel answering, effect of, RC 31.08

“document” defined, RC 31.01

failure to answer, effect of, RC 31.07

form of examination, RC 31.02

initiation of examination, RC 31.04

non-parties, discovery of with leave, RC 31.10

oral examination by more than one party, RC 31.05

oral examination, time limit on length of, RC 31.05.1

scope of examination, RC 31.06

subsequently obtained information, RC 31.09

RULES OF CIVIL PROCEDURE — *cont'd.*

examination for discovery — *cont'd.*
 trial, use of at, RC 31.11
 who may examine, RC 31.03
 who may be examined, RC 31.03
 expert, duty of, RC 4.1
 experts' reports, RC 53.03, RC Form 53
 inspection of documents —
 generally, RC 30.04
 production not admission of relevance, RC 30.05
 interpretation, RC 30.01
 non-parties, production from with leave, RC 30.10
 privileged document, RC 30.09

**RULES OF PRACTICE AND PROCEDURE. *See* ASSESSMENT
REVIEW BOARD**
SCHOOL SUPPORT LIST

determination of, AA 16
 information from landlords, AA 16.1

STATUTORY INTERPRETATION. *See* LEGISLATION ACT, 2006
STATUTORY POWERS PROCEDURE ACT

abuse of processes, SA 23(1)
 adjournments, SA 21
 agents, exclusion of, SA 23(3)
 appeal as stay, SA 25
 application of, SA 3
 character in issue, SA 8
 conflicts between Acts, SA 32
 contempt proceedings, SA 13
 counsel, right to, SA 10
 decisions and orders —
 enforcement of, SA 19
 final, SA 17(1)
 interest, SA 17(2)
 interim, SA 16.1
 notice of, SA 18
 definitions, SA 1
 disclosure, SA 5.4
 errors, correction of, SA 21.1
 evidence —
 admissibility, SA 15

STATUTORY POWERS PROCEDURE ACT — *cont'd.*

evidence — *cont'd.*

- previously admitted, SA 15.1
- witness panels, from, SA 15.2

hearing —

- combined format of, SA 5.2.1
- disposal of proceeding without, SA 4.1
- electronic, SA 5.2, 5.2.1
- non-attendance at, SA 7
- notice of, SA 6, 24
- pre-hearing conferences, SA 5.3
- prohibition on photographs, recordings, dissemination, SA 29
- public character of, SA 9
- written, SA 5.1

incapacity, panel of one, SA 4.4

judicial notice, SA 16

oaths, administration of, SA 22

panels, hearings by, SA 4.2

parties, SA 5

procedures and practices, determination of, SA 25.0.1

record of proceedings, SA 20, *see also* TRIBUNAL ADJUDICATIVE

RECORDS ACT, 2019

regulations re forms, SA 26

rule making, SA 25.1, 25.2

rules, etc., public access to, SA 27

similar question proceedings, SA 9

stay, appeal operating as, SA 25

substantial compliance, SA 28

summonses, SA 12, 26

term, expiry of, SA 4.3

time frames, establishment of, SA 16.2

waiver of procedural requirement, SA 4

witnesses —

- examination of, SA 10.1
- limitation on examination of, SA 23(2)
- protection for, SA 146
- right to counsel of, SA 11

TAX ARREARS

certificate —

- cancellation of, CT 346; MA 375
- cancellation price, accounting for, MA 376(1)
- scale of costs, MA 385

TAX ARREARS — *cont'd.*certificate — *cont'd.*

escheated land, application to, MA 373(3)

extension agreement, CT 349; MA 378

form, MA 373(2)

public sale, CT 350

automatic forfeiture, MA 380.0.1

no successful purchaser, MA 380.1

proceeds of sale, MA 380

registration of, CT 344; MA 373(1)

effect of, MA 383

limits on, CT 344.2; MA 373(3.1)

notice of, MA 374(1)

scope of, MA 373(4)

civil actions, immunity from, MA 386

definitions, MA 327(1), 372

Education Act, application to, MA 327(2)

inspections, MA 386.1(2)

power of entry, MA 386.1

warrant, MA 386.3

with warrant, MA 386.4

without warrant, MA 386.2

obstruction, MA 386.5

mining rights, MA 384

notice requirements, MA 381

regulations, MA 387

sale of land for, CT 351; MA 371

transition, prior registrations —

Forfeited Corporate Property Act, 2015, registration under, MA 388.1

generally, MA 388.2

Municipal Act (1980), registration under, MA 388(1)

Municipal Affairs Act, registration under, MA 388(1), (3), (5)

Municipal Tax Sales Act, registration under, MA 388(2), (5)

upper-tier municipality, collection by, MA 385.1

voidable proceedings, MA 382

TAX COLLECTION

advance payments, MA 345(10)

arrears. *See* TAX ARREARS, sale of land for

assessment cancellation, refund on, MA 354.1

assessment change, where, MA 365.3

assistance, tax —

cancellation during property rehabilitation or development, MA 365.1(2)

TAX COLLECTION — *cont'd.*

- assistance, tax — *cont'd.*
 - notice to Minister of Finance, MA Reg. 274/04
 - refund or credit, MA 365.1(21)
- cancellation, reduction, refund of taxes, MA 329(5.1), (5.2), 354.1, 357, 357.1
 - 360, 362, 365, MA Reg. 73/03 s. 31
- cemeteries, tax relief re, MA 357.1
- charities, rebate program for, MA 361
- collection on behalf of other bodies —
 - adjustments, MA 337.1
 - chargebacks, MA 353(3), (4), (6)
 - deductions, MA 353(5), (6)
 - payment requirement, MA 353(1), (2)
 - tax arrears by upper-tier municipality, MA 385.1
- definitions re, MA 339
- division into parcels, MA 356
- error in calculating taxes, MA 359.1
- federal Crown land, MA 366
- gross leases —
 - business improvement area charges, MA 368
 - property taxes, MA 367
- heritage property, tax reduction for, MA 365.2
- increase of taxes, MA 359, 360
- installments, by-law providing for, MA 342
- interest payment by municipality, MA 345(6), (9.2)
- late payment charges, MA 345
- low taxes, MA 355
- offences —
 - municipal employee or officer, by, MA 369
- overcharges, MA 358, 360
- payment of taxes —
 - allocation of payment, MA 347
 - payments in lieu of taxes deemed to be taxes, MA Reg. 73/03 s. 23
 - treasurer or financial institution, to, MA 346
- property taxes. *See* gross leases, *supra*
- rebate programs —
 - charities, for, MA 361
 - vacant units, for, MA 364
- recovery of taxes, MA 349
 - action re, MA 349(4), (5)
 - special lien, MA 349(3)
- reductions, MA 329(5.1), (5.2), 357, 362, 365.2
- seizure of property for failure to pay, MA 351

TAX COLLECTION — *cont'd.*

seizure of property for failure to pay — *cont'd.*

costs of, MA 351(10)-(13)

exception, MA 351(2)

exemption from, MA 351(3), (4), (6)

priority after notice, MA 351(14)

property of assignee, liquidator, MA 351(5)

sale or seized property, MA 351(7)-(9)

statement of amounts owing, MA 352

tax bill —

contents of, MA 343(2), 344(2), MA Reg. 75/01

delivery of, MA 343(5)-(9)

errors, MA 343(10)

form of, MA 344(1), (2), MA Reg. 75/01

levy change, MA Reg. 75/01

notice re, MA 343(1), MA Reg. 75/01

separate billing, by-law re, MA 343(4)

separate tax bills, by-law re, MA 343(3), (5)

tax roll —

adjustments to, MA 341, 365.3

contents and certification of, MA 340

tax status, determination of, MA 348

tenant —

gross leases. *See* gross leases, *supra*

obligations re taxes owing on land, MA 350

urban service areas, MA 370.1

vacant units, rebate programs re, MA 364

write-off of taxes, MA 354

TAXATION, *see also* EDUCATION ACT; PROVINCIAL LAND TAX ACT, 2006

agreements for municipal capital facilities, MA 110

change of assessment, MA 365.3

collection. *See* TAX COLLECTION

correctional institutions, annual levy on, MA 323

deemed imposition, MA 307(3)

definitions, MA 306

delegation to lower-tiers, MA 310

developmentally handicapped persons, annual levy on facilities for, MA 323

equality of levy, MA 307

financial hardship, relief of, MA 319

interim financing —

upper-tier, MA 316

TAXATION — *cont'd.*

interim levy —

 local municipality, MA 317

international bridges and tunnels, taxes on, MA 320

local municipality levies —

 assessment —

 for levy purposes, MA 312(3)

 for special purposes, MA 312(5)

 later date re weighted assessment, MA 312(3.1)-(3.3)

 definitions re, MA 312(1)

 estimates, MA 311(11), (20)

 general rating by-law, MA 312(2), (21)

 installments, MA 311(12)-(16), (26)

 optional property class, MA 312(8.1)

 payments, MA 311(17)-(19)

 rebate funding, MA 312(10)-(12)

 regulations, MA 312(9)

 special levies, MA 312(4)

 tax increases, MA 312(7), MA Reg. 73/03 ss. 3-8

 tax rates —

 adoption by lower-tiers, MA 311(10)

 graduated, MA Reg. 73/03 ss. 8.0.0.1-8.0.0.1.1

 restrictions on, MA 312(6)

 special reductions, MA 312(13)

 tax ratio —

 average, MA 312(8)

municipal capital facilities, agreements for, MA 110

non-profit hospital service corporation —

 defined, MA 324(1)

 payment in lieu of taxes, MA 324(4)

 sewer, water fees and charges, exemption from, MA 324(3)

 tax exemption, MA 324(2)

payments in lieu of taxes —

 limitation on taxes and, MA 327(7)-(9)

 regulations re distribution of, MA 322

 tax changes and, MA 318(17)

property classes, limitation on taxes —

 adjustments, MA 337.1

 application of Part IX, MA 327(4)-(6)

 conflicts re Municipal Boundary Negotiations Act (s. 14), MA 336

 definitions, MA 306, 327(1)

 determination of taxes —

 annexations, MA 328(2), MA Reg. 73/03 s. 32

TAXATION — *cont'd.*property classes, limitation on taxes — *cont'd.*determination of taxes — *cont'd.*

generally, MA 328(1)

maximum taxes, MA 329, MA Reg. 73/03 ss. 9-15, 25-32

municipal capping options, MA 329.1, MA Reg. 73/03 s. 15.0.1

eligible properties, taxes on, MA 331, MA Reg. 73/03 s. 22

exemptions, MA 327(10), (11)

leased premises —

landlord's shortfall, recouping, MA 333

tenants of, MA 332

overcharges, application for cancellation, etc., MA 334

payments in lieu of taxes, MA 327(7)-(9)

portions of property, MA 327(3)

priority of Part IX, MA 335

recoveries, by-law to provide for, MA 330, MA Reg. 73/03 ss. 16-20

reference to, MA 327(2)

regulations re, MA 338

types of property classes, MA 327(4)

undercharges, MA 337

provincial education institutions, annual levy on, MA 323

public hospitals, annual levy on, MA 323

railway, power utility lands, taxation of, MA 315

rebates, eligible property re, MA Reg. 325/01

separated municipalities, MA 309

special services —

by-laws re, MA 326(1)-(4)

deemed services, MA 326(7)

regulations re, MA 326(5)-(6)

subclasses —

prescribed tax reductions, MA 313, 313.1, MA Reg. 73/03 ss. 8.0.0.0.1 - 8.0.0.0.3

Regulations prescribing classes, subclasses, AA 2(3.1), 8(1.1)

tax bill. *See* TAX COLLECTION

tax changes, phase in of —

amounts phased in, MA 318(5), (6)

application to payments in lieu of taxes, MA 318(17), 322

by-law —

copy of, MA 318(8)

passing of, MA 318(1), (7)

requirements, MA 318(9)

change in use, classification of property, MA 318(10)

TAXATION — *cont'd.*

tax changes, phase in of — *cont'd.*

changes —

in assessment in preceding year, MA 318(20)

in first taxation year assessments, MA 318(19)

definitions, MA 318(2)

improvements, MA 318(11), (12)

increase/decrease, phasing-in of, MA 318(3), (4)

list to be kept, MA 318(16)

mixed use properties, MA 318(21)

notice of demand, MA 318(15)

regulations, MA 318(22)

restructuring orders, MA 318(23)

school purposes, taxes for, MA 318(18)

shortfall, upper-tier, MA 318(14)

shortfall or surplus, lower-tier, MA 318(13)

tax deferrals (relief of hardship), MA 319, 466

tax rates, *see also* tax changes, phase in of, *supra*

graduated, MA 314

local municipalities, for. *See* local municipality levies, *supra*

subclasses, MA 313

upper-tier municipalities. *See* upper-tier levies, *infra*

tax ratios —

average transition ratios, MA 308(11)

by-laws re, MA 308(4)-(7)

definitions re, MA 308(1)

described, MA 308(3)

establishment of, MA 308(2)

farm property class, MA 308.1

managed forest property class, MA 308.1(1), (2)

prescribed range, MA 308(8)-(10)

principle of, MA 307(2)

regulations re, MA 308(19)-(22)

restrictions re certain property classes, MA 308.1

special rules —

commercial classes, MA 308(12), (17)

industrial classes, MA 308(13), (18)

optional classes, MA 308(15), (16)

weighted average, MA 308(14)

transition provisions, MA Reg. 703/98

uniform ratios, MA 308(7)

transient accommodation tax, MA 400.1-400.6

transition provisions. *See* tax ratios, *supra*

TAXATION — *cont'd.*

- universities, liability of, MA 323(1)
- upper-tier levies —
 - assessment —
 - for levy purposes, MA 311(3)
 - for special purposes, MA 311(5)
 - definitions re, MA 311(1)
 - estimates, MA 311(11), (20)
 - general rating by-law, MA 311(2), (21)
 - installments, MA 311(12)-(16), (26)
 - optional property class, MA 311(8.1)
 - payments, MA 311(17)-(19)
 - rebate funding, MA 311(22)-(24)
 - regulations, MA 311(9)
 - special levies, MA 311(4)
 - tax increases, MA 311(7), MA Reg. 73/03 ss. 3-8
 - tax rates —
 - adoption by lower-tiers, MA 311(10)
 - graduated tax rates, MA Reg. 73/03 ss. 8.0.0.1 - 8.0.0.1.1
 - restrictions on, MA 311(6)
 - special reductions, MA 311(25)
 - tax ratio —
 - average, MA 311(8)

TRIBUNAL ADJUDICATIVE RECORDS ACT, 2019

- adjudicative records public, TARA 2
- confidentiality orders, enforcement, TARA 5
- conflict, TARA 7
- definitions, TARA 1
- fees, power to set and charge, TARA 4
- liability —
 - Crown, TARA 6(2)
 - personal, TARA 6(1)
- regulations, TARA 8
- rules, TARA 3

TRIBUNAL PROCEEDINGS. *See* STATUTORY POWERS
PROCEDURE ACT

UTILITIES, PRESCRIBED POWER, PLT Reg. 224/09

UTILITY COMPANIES, ASSESSMENT OF LAND OF, AA 24

WIND TURBINE TOWERS, AA Reg. 282/98 s. 42.5