

## Table of Contents

|                                                                                                     | <i>Page</i> |
|-----------------------------------------------------------------------------------------------------|-------------|
| <b>Acknowledgement</b> . . . . .                                                                    | iii         |
| <b>Users' Guide</b> . . . . .                                                                       | v           |
| <b>ASSESSMENT ACT</b> . . . . .                                                                     | 1           |
| O. Reg. 282/98 General . . . . .                                                                    | 71          |
| O. Reg. 574/06 Generation Facilities . . . . .                                                      | 197         |
| <b>ASSESSMENT REVIEW BOARD ACT</b> . . . . .                                                        | 211         |
| <b>ASSESSMENT REVIEW BOARD RULES OF PRACTICE AND<br/>PROCEDURE</b> . . . . .                        | 215         |
| Settlement Conference Brief Template . . . . .                                                      | 254         |
| Practice Direction — Combined Proceedings. . . . .                                                  | 259         |
| Notice of Mandatory Meeting to the ARB . . . . .                                                    | 260         |
| Property Assessment Appeal Form Instructions and Appeal Form . . . . .                              | 262         |
| Request to Dismiss an Appeal . . . . .                                                              | 269         |
| Expedited Board Directions Form (Motions/Adjournments) . . . . .                                    | 272         |
| Guideline – Disclosure Requirements . . . . .                                                       | 278         |
| Guideline – Electronic Document Format and Filing Requirements . . . . .                            | 281         |
| PDF Portfolio Information Form . . . . .                                                            | 290         |
| Guideline – How to Interpret the Schedule of Events . . . . .                                       | 291         |
| <b>MUNICIPAL EXTRA TERRITORIAL TAX ACT</b> . . . . .                                                | 297         |
| O. Reg. 821 Assessment Equalizations Factor . . . . .                                               | 304         |
| O. Reg. 472/98 Commercial Assessment Definition . . . . .                                           | 305         |
| O. Reg. 822 General . . . . .                                                                       | 306         |
| <b>ADJUDICATIVE TRIBUNALS ACCOUNTABILITY, GOVERNANCE<br/>AND APPOINTMENTS ACT, 2009</b> . . . . .   | 309         |
| <b>CITY OF TORONTO ACT, 2006</b> (selected sections) . . . . .                                      | 319         |
| O. Reg. 598/06 Municipal and School Capital Facilities — Agreements and<br>Tax Exemptions . . . . . | 417         |
| O. Reg. 121/07 Traditional Municipal Taxes, Limits and Collection. . . . .                          | 420         |
| O. Reg. 122/07 Property Tax Bills. . . . .                                                          | 461         |
| <b>CONDOMINIUM ACT, 1998</b> (selected sections). . . . .                                           | 469         |
| <b>EDUCATION ACT</b> (selected sections). . . . .                                                   | 499         |
| O. Reg. 393/98 Tax Matters — Eligible Theatre Definition . . . . .                                  | 531         |
| O. Reg. 394/98 Tax Matters — Definition of Business Property and<br>Residential Property. . . . .   | 532         |
| O. Reg. 400/98 Tax Matters — Tax Rates for School Purposes . . . . .                                | 533         |
| O. Reg. 62/19 Tax Matters — Vacant Unit Rebate . . . . .                                            | 564         |

---

TABLE OF CONTENTS

|                                                                                                     |      |
|-----------------------------------------------------------------------------------------------------|------|
| <b>JUDICIAL REVIEW PROCEDURE ACT</b> . . . . .                                                      | 565  |
| <b>LEGISLATION ACT, 2006</b> . . . . .                                                              | 569  |
| <b>MUNICIPAL ACT, 2001</b> (selected sections) . . . . .                                            | 599  |
| O. Reg. 75/01 Tax Matters — Property Tax Bills . . . . .                                            | 719  |
| O. Reg. 325/01 Tax Matters — Vacant Unit Rebate . . . . .                                           | 730  |
| O. Reg. 73/03 Tax Matters — Special Tax Rates and Limits . . . . .                                  | 755  |
| O. Reg. 274/04 Tax Matters — Notice Under Subsection 365.1(5)<br>of the Act. . . . .                | 783  |
| O. Reg. 603/06 Municipal and School Capital Facilities — Agreements and<br>Tax Exemptions . . . . . | 784  |
| <b>MUNICIPAL AFFAIRS ACT</b> . . . . .                                                              | 787  |
| <b>MUNICIPAL FREEDOM OF INFORMATION AND PROTECTION<br/>OF PRIVACY ACT</b> . . . . .                 | 805  |
| Reg. 823 General . . . . .                                                                          | 845  |
| O. Reg. 372/91 Institutions . . . . .                                                               | 849  |
| <b>MUNICIPAL PROPERTY ASSESSMENT CORPORATION ACT, 1997</b> . .                                      | 851  |
| <b>INFORMATION AND DATA SHARING POLICY</b> . . . . .                                                | 861  |
| <b>MUNICIPAL TAX ASSISTANCE ACT</b> . . . . .                                                       | 889  |
| O. Reg. 6/99 Payments for Crown Occupied Space in Tax Exempt<br>Properties . . . . .                | 893  |
| <b>PAYMENTS IN LIEU OF TAXES ACT</b> . . . . .                                                      | 895  |
| <b>PAYMENTS IN LIEU OF TAXES DISPUTE ADVISORY PANEL:<br/>RULES OF PRACTICE</b> . . . . .            | 915  |
| SOR/81-29 Payments in Lieu of Taxes Regulations . . . . .                                           | 923  |
| SOR/81-1030 Crown Corporation Payments Regulations . . . . .                                        | 927  |
| <b>PROVINCIAL LAND TAX ACT, 2006</b> . . . . .                                                      | 933  |
| O. Reg. 224/09 Tax Rates . . . . .                                                                  | 948  |
| O. Reg. 229/09 General . . . . .                                                                    | 951  |
| <b>RESIDENTIAL TENANCIES ACT, 2006</b> (selected sections). . . . .                                 | 959  |
| O. Reg. 516/06 General . . . . .                                                                    | 961  |
| <b>RETIREMENT HOMES ACT, 2010</b> (selected section). . . . .                                       | 967  |
| <b>RULES OF CIVIL PROCEDURE</b> (selected rules). . . . .                                           | 971  |
| <b>STATUTORY POWERS PROCEDURE ACT</b> . . . . .                                                     | 987  |
| <b>TRIBUNAL ADJUDICATIVE RECORDS ACT, 2019</b> . . . . .                                            | 1009 |
| <b>Index</b> . . . . .                                                                              | 1013 |