



1ST SESSION, 37TH LEGISLATURE, ONTARIO  
48 ELIZABETH II, 2000

# **Bill Pr9**

## **An Act respecting the City of Toronto**

**Mrs. Mushinski**

**Private Bill**

1st Reading     June 15, 2000  
2nd Reading  
3rd Reading  
Royal Assent

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## EXPLANATORY NOTE

Section 373 of the *Municipal Act* was enacted in 1997 in connection with changes in property tax assessment rules. That section authorizes certain classes of municipalities to pass by-laws providing relief against assessment-related tax increases on property in the residential/farm property class.

Under that section, municipalities (other than upper-tier municipalities) may pass by-laws providing for the deferral or cancellation of assessment-related tax increases, and providing for other relief from such tax increases. The tax deferral or cancellation and the other relief is available only for property owners who are (or whose spouses or same-sex partners are) low-income seniors or low-income persons with disabilities.

The Bill authorizes the City of Toronto to pass by-laws making this relief available to all seniors. It also authorizes the City to pass by-laws providing generally for tax deferrals to all low-income persons. The by-laws may be made retroactive to January 1, 1998.

**An Act respecting the City of Toronto**

Preamble	<p>The council of the City of Toronto (the “City”) has applied for special legislation in respect of the matters set out in this Act.</p> <p>It is appropriate to grant the application.</p> <p>Therefore, Her Majesty, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:</p>	<p>(4) A by-law may be made retroactive to January 1, 1998.</p> <p>(5) Subsections 373 (9) to (12) of the <i>Municipal Act</i> apply, with necessary modifications, with respect to a deferral, cancellation or relief authorized by a by-law.</p>	<p>Retroactivity</p> <p>Administration and payments</p>
Definitions	<p><b>1.</b> In this Act,</p> <p>“assessment-related tax increases” has the same meaning as in section 373 of the <i>Municipal Act</i>;</p> <p>“municipal taxes” means taxes levied for municipal and school purposes and includes local improvements and other special rates;</p> <p>“owner” means a person assessed as an owner.</p>	<p><b>3.</b> (1) The amount the City is required to pay to a school board is reduced by the amount of any applicable deferral, cancellation or other relief authorized by a by-law made under section 2.</p> <p>(2) The City shall pay a school board its share of any deferred taxes and interest when the City receives payment.</p>	<p>Reduction in payments to school boards</p> <p>Same</p>
Deferral of taxes, low-income persons	<p><b>2.</b> (1) City council may pass a by-law providing for deferrals of all or part of the municipal taxes on property in the residential/farm property class for owners who are, or whose spouses or same-sex partners are, low-income persons as defined in the by-law.</p>	<p><b>4. The following are repealed:</b></p> <p><b>1. <i>City of North York Act, 1981, chapter 98.</i></b></p> <p><b>2. <i>Borough of East York Act, 1983, chapter Pr12, section 4.</i></b></p> <p><b>3. <i>City of North York Act, 1983, chapter Pr41.</i></b></p> <p><b>4. <i>City of North York Act, 1985, chapter Pr13, section 2.</i></b></p> <p><b>5. <i>City of North York Act, 1986, chapter Pr32, section 2.</i></b></p> <p><b>6. <i>City of York Act, 1995, chapter Pr5.</i></b></p>	<p>Repeals</p>
Relief, seniors	<p>(2) City council may pass a by-law providing for deferrals or cancellation of, or other relief in respect of, all or part of assessment-related tax increases on property in the residential/farm property class for owners who are, or whose spouses or same-sex partners are, seniors as defined in the by-law.</p>	<p><b>5. This Act comes into force on the day it receives Royal Assent.</b></p>	<p>Commencement</p>
Conditions	<p>(3) A by-law may impose such conditions and restrictions as the council considers appropriate.</p>	<p><b>6. The short title of this Act is the <i>City of Toronto Act (Tax Deferrals), 2000.</i></b></p>	<p>Short title</p>