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**Official Report  
of Debates  
(Hansard)**

**Journal  
des débats  
(Hansard)**

**Wednesday 22 November 2000**

**Mercredi 22 novembre 2000**

Speaker  
Honourable Gary Carr

Président  
L'honorable Gary Carr

Clerk  
Claude L. DesRosiers

Greffier  
Claude L. DesRosiers

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OF ONTARIO

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ASSEMBLÉE LÉGISLATIVE  
DE L'ONTARIO

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*The House met at 1845.*

ORDERS OF THE DAY

CONTINUED PROTECTION FOR  
PROPERTY TAXPAYERS ACT, 2000

LOI DE 2000 POURSUIVANT  
LES MESURES DE PROTECTION  
DES CONTRIBUABLES FONCIERS

Resuming the debate adjourned on November 21, 2000, on the motion for second reading of Bill 140, An Act to amend the Assessment Act, Municipal Act and other Acts with respect to property taxes / Projet de loi 140, Loi modifiant la Loi sur l'évaluation foncière, la Loi sur les municipalités et d'autres lois à l'égard de l'impôt foncier.

**Ms Shelley Martel (Nickel Belt):** On a point of order, Mr Speaker: I don't believe we have a quorum in the House.

**The Acting Speaker (Mr Bert Johnson):** Would you check if there's a quorum?

**Clerk Assistant (Ms Deborah Deller):** A quorum is not present, Speaker.

*The Acting Speaker ordered the bells rung.*

**Clerk Assistant:** A quorum is now present, Speaker.

**The Acting Speaker:** Further debate?

**Mr David Christopherson (Hamilton West):** I appreciate the opportunity to continue my remarks on Bill 140.

**Mr Ted Chudleigh (Halton):** Now that there's a quorum.

**Mr Christopherson:** Yes, especially now there's a quorum. That's right. It makes us feel just all the more friendly and cozy around here.

I last spoke of the disappointment, at the very least, and I would say verging on anger, that we in Hamilton feel as a result of the government continuing to ignore the plight of downtown business in Hamilton, and by Hamilton I had pointed out before, and say again, that applies to many other communities across Ontario that are in exactly the same situation, particularly the older industrial or mineral-based communities, the older communities that have been around probably for 100 years or better. The downtowns, for a whole host of reasons, are finding themselves very uncompetitive. The government stepped in, and they've got this whole

formula, which is continued now in Bill 140. I was pointing out the last time we spoke that my difficulty with what they've put together, to say the least, is that they've done absolutely nothing about the uncompetitiveness of the business education tax in downtown Hamilton, in Westdale. I suspect up on the Mountain they're facing the same situation. This government had an opportunity to step in—they have the money, they say they care enough to do it. We've got everything except the political action, the will, and it's not here.

I notice the parliamentary assistant is in the House and is taking careful notes, and that's good. It's nice to see you're paying close attention, David. But before you think of responding with the \$5 million extra that you put toward problems like Hamilton, let me point out to you it's a \$41-million problem. While \$5 million is good, and we're not going to say no, given literally the billions you've already given to your corporate friends through corporate tax cuts, you have effectively ignored the downtown of Hamilton. In fact, we had a number of business people here today holding a news conference, not politicians, local business people imploring this government to step in and correct this unfairness which you now have total control of.

That was the point I was making when last we spoke to Bill 140, and I thought I would conclude the few minutes I have by pointing out the difference between a government that wants to invest in community and what it means to that community, which is exactly what you should be doing now for Hamilton, but are not.

During the NDP government, in Hamilton we have what many now consider to be the absolute jewel in the crown of the city of Hamilton, which is our new waterfront, long dreamed of and worked toward by many politicians, many staff, many community leaders. We had everything we needed, except we ran into a very serious problem and one I've heard you make mention of in passing, but I haven't seen any dollars flow. That's the only thing that's really going to make a difference at the end of the day, and that's dealing with what's now called "brownfields." We had a piece of property in Hamilton, the former Lax property, and we had money set aside in the Hamilton capital budget to develop it into parkland. We had all the plans. Everything was ready to go until we found out that because it was a former industry site it was polluted and nothing, certainly not a park, could be built there until the contamination was either removed or, at the very least, mitigated in a way that brought the land up to standards that are acceptable for use by our citizens.

**1850**

Hamilton didn't have that kind of money in the budget. They had everything else all set to go, but they didn't have the money to do that. Our government stepped in and provided \$7.5 million. That alone is \$2.5 million more than the extra that the minister is bragging about in this bill that's going to benefit Hamilton—\$7.5 million provided by the provincial government so that the land could be decontaminated and then the city was in a position to step in with their plans and their capital budget to turn it into what is now a beautiful park, not only on the waterfront, but it juts right out into Hamilton Harbour.

Further to that, to assist the city as a partner, as opposed to kicking them around like you do, we then provided another \$1.6 million toward the total cost, because the city had some money but not all the money they needed to create a secondary park that was next door that was geared to kids. Anybody in Hamilton who has been to Pier 4 Park and has taken their children down to the tugboat that's there and all the water sprays that are there, it's a beautiful place to take your children. Then you could either go over to Bayfront Park or go to one instead of the other. But we've got people coming down to the waterfront who didn't dream they'd ever have that opportunity again.

You might say, "Well, that's a nice recreational use," and it is, but I say to members of the government backbenches it's more than that. When investors are looking to come into Hamilton, don't think that every time they aren't taken down to the waterfront. Why? That may not be an integral part of a business plan in terms of those who are going to invest, but it is part of the community that the people would live in if that business located or relocated in Hamilton. So it has an economic benefit.

At the end of the day, everything we do is supposed to be about quality of life. I mean, it is with you guys, except it means lowering quality of life. The idea is that you're supposed to increase the quality of life for everyone, not just your rich friends, everyone. That's the kind of thinking that you should be using right now when you've got an economic boom and you've got billions of dollars of surplus. That's what you should be doing, it's what you could be doing; you choose not to.

Our courthouse, between \$70 million and \$75 million at the end of the day, provided thousands of work hours in downtown Hamilton for construction workers in the deepest recession since the 1930s. Were it not for this project and a number of others I'll mention, thousands of families wouldn't have an income. This makes a lot of sense, especially when you're in the depths of a depression. That's when people need their government the most.

We saved a beautiful historic building. It's a former post office. It's an absolutely stunning example of the kind of architecture that Hamilton has been blessed with. It also solved a major safety problem that we had in our provincial courts, because this became the new consolidated courthouse, and, thanks to the leadership of people like Dermot Nolan, we were able to get, yes, starting with

the Liberals, approval. As life turns out, you guys cut the ribbon, but everything in between approval and cutting the ribbon we did. We provided the money, we kept it going. Even when we got to the point where we started having to back off because of the length of the recession, we were able to maintain the Hamilton courthouse as a priority for Hamilton in large part because of its job creation—not make-up jobs, real jobs.

The Premier was proud enough to be there when the ribbon was cut and the courthouse was named the John Sopinka Courthouse. I would think if it were something other than what I'm saying, you wouldn't have seen Premier Harris there. But there he was, proud as punch, I might point out, to be in Hamilton at the opening of this beautiful new building. I would urge anyone, if you're in downtown Hamilton for whatever reason in your capacity as an MPP—I hear David Young across the way saying he has been there. But have you been into the courthouse?

**Mr David Young (Willowdale):** I have indeed.

**Mr Christopherson:** You have. It's beautiful. It's a real plus to the community. It's a health and safety issue, because the police and the lawyers and the judges were really concerned about their safety, given the old court arrangement, and we had problems with the size of rooms, and at one point there were asbestos concerns. There were all these things, and so the provincial government stepped in, yes, at a time when we were under the gun financially because of the recession, but our community of Hamilton and many other communities like that were in deeper trouble, and we stepped in—unlike you. The biggest boom we've ever had in North America, billions of dollars in surplus, and downtown businesses in Hamilton are bleeding, some of them bleeding out of the community, and you throw a few crumbs.

The GO station was completed under our watch. I believe technically you got to do that ribbon-cutting too. You guys got really lucky with the timing of things; politics is everything. You were there to cut the ribbon. Again, it was an investment in downtown Hamilton, but it was also an investment in our economy, because by virtue of relocating the GO—

*Interjection.*

**Mr Christopherson:** Which one of us here knows Hamilton better? I would say I do, so just give me my three minutes that I have left to talk about Hamilton. I think it's an important example of why Bill 140 fails everyone.

*Interjections.*

**The Acting Speaker:** Order.

**Mr Christopherson:** We've got them going now. We've got them all riled up.

That GO station is a multi-modal station that has provided an economic benefit to downtown Hamilton, and again one of the side benefits was that it provided construction jobs in Hamilton at a time when jobs were scarce. If it weren't for these projects, these investments, a lot of families wouldn't have had the money to pay the bills.

Further to that, do you know what they killed when this government came into office? These are things that we had on the books that they killed. We had money to go into revitalizing the Lister Block. Again, for anyone who knows Hamilton, that's another piece of beautiful architecture that we're going to lose—there's a proposal right now, but if we don't get something we're going to lose the whole thing. We had money going into the Lister Block to bring it back both in terms of business and residential.

Further to that, we had over \$1 million in social housing projects approved. It was jobs and it was homes for people who desperately needed them, people who now—after five years of Mike Harris's government—still don't have anywhere to go, and that list grows. You cancelled all those projects so you could fund your tax cuts. There was \$5 million to revitalize Barton Street between Wellington Street and Sherman Avenue. The city and the region, to their credit, found some money to invest in there, but not nearly what was in place before you came in and cancelled all that funding. I'm rapidly running out of time.

There was \$5 million to finance a cultural enterprise fund; \$1.5 million to finance a green communities initiative; \$5 million to create a green industries fund; \$21.2 million to clean up and restore the Red Hill Valley and link the area with hiking trails and build an interpretive centre; and we were going to open a local office of the Ontario Clean Water Agency, creating 20 permanent local jobs. All gone within months of your taking power.

My point in all this, as my time rapidly goes by, is that there was an opportunity here for this government to do something for small business. I'm not even suggesting you ought to be doing projects that I think are important but that I know you have no philosophical interest in; there's not even that much distance between us. This is small business in downtown Hamilton, Sudbury, all kinds of communities across Ontario, and you left us all high and dry, in terms of Hamilton, with a business education tax that's 60% higher than that in our next-door community of Burlington: same education, same government, same formula; we get screwed. Thanks a lot.

1900

**The Acting Speaker:** I just want to point out that time goes by at the same speed for all of us.

Comments and questions?

**Mr Young:** I appreciate having an opportunity to address some of the points raised by the last speaker. I think, though, it's important to put the remarks in context.

Of course, the situation in Hamilton, as in many other municipalities across the province, including the city of Toronto, is that year after year, decade after decade, what occurred was that the municipal councils would make decisions, often approaching election time, and would increase the tax burden upon the businesses situated in their respective municipalities and lower the tax burden or eliminate any tax increases for many residences. That's what happened in Hamilton, and that's why I'd

invite any of you, in spite of those over there who say otherwise without the facts, to examine the statistics—I'd be happy to forward them to you—and see that that is the case. The business taxes in Hamilton were out of whack, were disproportionate to those in other parts of the province and in relation to the residential taxes. So it's most curious that the member from the NDP who spoke previously is there going on and on about the plight of businesses in the Hamilton region.

Of course, it's important to keep in mind that it is true that the business taxes in Halton, as an example, and the example that the speaker used, are less than they are in Hamilton. There's a reason for that. The municipal representatives in Halton, when it was entirely within their jurisdiction, as it was in Hamilton, made some difficult decisions that encouraged businesses to settle there.

Now, the member is quite right: we can redress this problem; we can do so very easily. We could have done so when we initially introduced this legislation. But to do so would have resulted in an amount of \$500 million having to be absorbed across the province, and that is the exact same amount that the business taxes in the city of Toronto would have been reduced. If that is what he is advocating, then please let him say so when he speaks next.

**Mr Tony Ruprecht (Davenport):** I've listened to the comments of the member for Hamilton West, and I want to address myself to two of the points he is making.

The first point he is making is that there were a number of projects in place that would have helped small business, and what happened when the Conservative juggernaut came in? Precisely nothing happened to those projects that could have helped small business. These projects were not only in Hamilton, but they affected other areas. My area at the time was Parkdale; now it is Davenport. We can be very specific in pointing out directly, and it would take a long time to point out, which programs were affected. So you're making a great point.

Secondly, I'm not sure where the member from Willowdale is coming from. How can he possibly say that in terms of the taxation that affected business, that was an equalization? When you take a restaurant on the south side of Steeles Avenue and you take a similar restaurant just on the other side of Steeles, on the same street, and you can say that the restaurant on the north of Steeles pays six times less in business tax than a restaurant across the street, on the same street, you know there is a problem.

That problem was not only addressed by your government in terms of being sensitive to the business owners. No. What happened is, you started bulldozing and juggernauting and pushing people, especially the business owners, in the direction of paying more taxes. The only reason this government ever became sensitive and listened to what the business owner had said is when we demonstrated. We had to demonstrate to make them listen.

**The Acting Speaker:** The member's time has expired. Comments and questions?

**Ms Martel:** I'm pleased to participate in the debate, and I'd like to make a comment on the remarks that have been made by my colleague from Hamilton West.

We are in a very similar position in that people in his community, people in mine, people in the Niagara region and people in the city of Toronto are all people who will find that if there has to be an increase in taxes at the local level to cover this government's download, all of that burden is going to be borne by residential homeowners.

That is what we are taking such offence to this evening, and that is what my colleague certainly talked about last night in his remarks. The fact of the matter is, the full costs of the download are not over. In my own municipality, we are now dealing with a very serious problem regarding the provision of land ambulance services, to the point where at its most recent meeting the regional council passed a resolution which they have sent to this government to ask the government to fully fund, to ante up the money that is needed for ambulance services. That is a resolution that was just passed on November 8, 2000. As much as this government would like to say the download is neutral, it isn't, and people in my community know that.

The problem is that this bill sets us up for either a loss in much-needed services at the local level if taxes are too high, and politicians don't want to pass that tax increase directly on to homeowners who will bear all of the burden, or tax increases that will in fact have to be borne by homeowners because that's what the legislation says. There is an inherent unfairness here, and we're going to feel it in my community, my colleague's community and many others.

**The Acting Speaker:** The time has expired. Comments and questions?

**Mr Wayne Wettlaufer (Kitchener Centre):** It's a great deal of pleasure for me to stand and talk to the remarks made by the member from Hamilton West.

I believe he is totally out of touch with reality when he talks about the billions of dollars given by this government to our corporate friends in tax policies. Let me explain something. Corporate friends create jobs. Do you know, of those corporate friends, most of them are small businesses. Small businesses create 80% of the jobs in this province.

I was one of those small business people before I ran for election in 1995. It was the tax-and-spend policies of that government, the NDP policy, of which he was a cabinet minister, that caused me and my partners to lay off 20% of our staff in one year.

Let me explain something else. The member from Davenport over there stood up—he was a member of a political party—and talked about small business. What understanding does he have of small business, what makes small business tick? Let's understand something here. Those two guys are talking about tax-and-spend policies. That's what they want to do.

They talk about lowering the quality of life—

**Mr Ruprecht:** On a point of order, Mr Speaker?

*Interjections.*

**The Acting Speaker:** Order. I will be fair when it comes to time. I want to hear this point of order.

**Mr Ruprecht:** Mr Speaker, I'm being accused of not knowing anything about small business. I just want you to know that my parents own two small businesses.

**Mr Chudleigh:** How many do you own?

**The Acting Speaker:** Order. That is not a point of order. After debate, we have four opportunities for members to make statements.

*Interjection.*

**The Acting Speaker:** In a lot of cases I'm very tolerant, but when I see someone interrupting when a person only has two minutes, somehow or other I'm not very tolerant. I'm quite—

**Hon Helen Johns (Minister of Citizenship, Culture and Recreation, minister responsible for seniors and women):** Firm.

**The Acting Speaker:** I think I'd like to leave it at that. The member for Kitchener Centre has about 37 seconds to finish his comments.

**Mr Wettlaufer:** The member from Hamilton West also mentioned the fact that this government is lowering the quality of life. How is that possible when we've created an environment in which 750,000 net new jobs have been created? That lowers the quality of life? I think that increasing the number of jobs and investment in this province increases the quality of life.

**1910**

He talks about the depths of depression and what his government did in the depths of depression. Your government created the bloody depression. We had a recession prior to what you did. We had a made-in-Canada recession. This is the province that drives the engine of this country and you—

**The Acting Speaker:** The member for Hamilton West has two minutes to respond.

**Mr Christopherson:** I won't deal with everything the last speaker said—it's like shooting fish in a barrel—but I will mention the fact that you said small business creates 80% of all new jobs. If you'd been listening, you'd have found out that I'm talking about small business in downtown Hamilton and Westdale that you've abandoned and ignored. That has been my whole point. It's small business that you've hurt. You had an opportunity to do something and you didn't do it.

Now, to the member for Nickel Belt, I think it's interesting she raises the land ambulance. We just had the Provincial Auditor's report showing that this government's policies have led to a decrease in the efficiency and provision of services by our paramedics and ambulance services. This is the biggest economic boom ever in North America. How can that be?

I thank the member for Davenport for his comments. To the member for Willowdale, I appreciate the fact that it's \$500 million—that's half a billion dollars to completely remove the inequities that you currently have in your system. I understand and I agree.

I also acknowledge that half a billion dollars is not to be sneezed at. The point that I made earlier, however,

was that you were able to find \$4 billion for corporate tax cuts, that will benefit mainly the larger corporations, when you could have taken a portion of that. You have \$4 billion, you could have taken half a billion, and how many small businesses across Ontario, not just Hamilton but across Ontario, would you have benefited just by removing the uncompetitive nature of the business education tax that you are 100% in control of? One hundred per cent. You chose to take care of your friends rather than take care of small business in Hamilton, and that's wrong.

**The Acting Speaker:** Further debate?

**Hon Mrs Johns:** I'd like to share my time with my friend and colleague the MPP from Guelph-Wellington.

I rise today to support Bill 140, which is the Continued Protection for Property Taxpayers Act. I would like to take this opportunity to highlight sections of the act which I don't think have received the attention they deserve.

People with disabilities and their caregivers have long complained that while there are notable exceptions, much new housing built in Ontario is not accessible. To encourage builders to design their homes so that they are accessible to people with disabilities, this act would include a new category of exemptions. It would provide an exemption from municipal taxation from a prescribed portion of the assessed value of a new home that is designed to accommodate people with disabilities. This is a further example of the province leading by example, in making this province the best place in the world to live, to work, to raise a family, for all Ontarians, including those with disabilities.

While this exemption applies to new homeowners, earlier changes to the Assessment Act ensure that accessibility renovations—whether improvements, alterations or innovations—will not lead to higher property tax assessments.

In the Fair Municipal Finance Act, municipalities were required to defer, cancel or provide other relief for assessment-related property tax increases for low-income people with disabilities. The new act I am addressing today would expand the requirements in two ways. It would make it mandatory for municipalities to institute a relief program upon each reassessment. It would also allow relief to be provided for all tax increases, not just reassessment-related tax increases.

Other earlier provincial tax legislation has also benefited people with disabilities. For example, vehicles specifically modified for people with disabilities can earn a tax refund of as much as \$2,400 for vans and \$1,600 for cars. This applies to the tax paid on the purchase of vehicles used to transport people with permanent physical disabilities.

We think this is important on this side. I hear the other side commenting. I hope they think that programs that help people with disabilities are important also.

Retail sales tax paid on long-term leases of 12 months or longer may also be refunded. In 1998, the retail sales

tax rebate was expanded to include additional family members and non-family care providers.

In addition, there is no Ontario retail sales tax applied against equipment designed solely for the use of people with physical disabilities. The equipment allowed includes a variety of household appliances, mobility aids, communication equipment, protective and pain relief devices.

Finally, there is the workplace accessibility tax incentive initiated in 1998. Corporations can deduct up to 100% of qualifying expenditures, up to \$50,000, for support services or physical accommodation for new employees with disabilities.

All these programs reiterate our commitment to the full participation of people with disabilities in the Ontario economy and in Ontario society.

In some instances, the federal government has joined with the province in bringing tax relief and incentives to aid people with disabilities. There is an accelerated depreciation on business expenses that involve building renovations and prescribed devices installed at a place of business for the benefit of people with disabilities.

To be specific, disability-related modifications include an interior or exterior ramp, a hand-activated door opener and a modification to a bathroom, elevators or doorways to accommodate the use by people in wheelchairs.

Other equipment that might be deductible includes an elevator car position indicator, such as the Braille panels you see on the elevators, or audio signals that people need if they have sight impairment. For the hearing-impaired, the costs of a listening device for group meetings or for telephone devices for individuals would also be deductible.

The medical expense tax credit applies to some people with disabilities and can cover a number of aspects of improving the lives of people with disabilities. These include everything from a \$10,000 deductible allowed for the care provided for a part-time attendant, to sign language interpreter fees, to half the cost of an air conditioner, which is up to \$1,000. Even those who do not pay taxes at all may access refundable medical expense credits of up to \$500 or 25% of expenses.

Finally, there is a disability tax credit which reduces income tax by up to \$1,120 and exempts any transport and attendant care provided by the employers from taxes. It also gives a \$500 credit to caregivers of children with disabilities and allows a \$10,000 child care expense deduction for eligible children, or a tax deduction of \$5,000 for attendant care.

There is duty-free entry for goods used by people with disabilities, and part-time students with a disability are eligible for the special education credit.

All of these actions reflect the importance this government places on leading by example in removing barriers that limit participation for all members of our society.

I want people to reflect on this when they're thinking about this bill, because it's important to remember that once again we have stepped up to the plate, we're leading

by example and we're looking at ways we can create participation for all members of society.

They also reflect the importance the Ontario government puts on partnerships in removing barriers to opportunity—in this case, in Bill 140, partnerships with fellow governments at both the municipal and federal levels; in this case, in Bill 140, new homes that have never been covered before.

Only by working co-operatively without narrow ideological blinkers can we reduce barriers in our communities, in our public institutions and in our workplaces.

#### 1920

I think it's important to say that no one can question the commitment to better serving people with disabilities that this government has presented. Since 1995, this government has announced investments of more than \$800 million in services for people with disabilities and for their families. In total, one ninth of the provincial budget—this is a hard number to believe, but it's true—a total of nearly \$6 billion, is being spent annually on programs and services for people with disabilities and their families. The figure includes, of course, \$2.5 billion annually in income and employment supports to those who face the challenge of living with a disability. In addition, \$1.2 billion is invested each year in our education system for programs and services that improve learning opportunities for children with exceptional needs. A further \$2.3 billion is invested in a range of programs and services, from respite care in the community to community-based projects, that make our own towns, cities and businesses more accessible to everyone.

Let me say that this government remains committed to going even further in the introduction of a comprehensive action plan for people with disabilities. It will have both legislative and non-legislative components. The target date for that remains at no later than November 2001, which was asked for by the opposition, and which we of course will respond to. We will accomplish it without unnecessary red tape and without unnecessary regulation. We support a realistic approach, a fair and a reasoned approach that reflects the economic realities in the province of Ontario.

We continue to combine concrete action and heightened public awareness of the role that Ontarians can play in making Ontario a community that has fewer barriers. Our action plan combines legislation and practical non-legislative actions that were reflected when we heard from consultations that we have carried out throughout the past three years, first of all with the previous minister, Isabel Bassett, and then with myself. Numerous meetings have been held with interested groups, including a total of 14 meetings in 1995 with representatives of the Ontarians with Disabilities Act Committee, and most recently, in September of this year, I met with that committee again. Our approach to aiding people with disabilities will avoid pitfalls seen elsewhere, while at the same time addressing some of the most tangible needs that people with disabilities have.

I'd like you to consider three key words: possibility, potential and opportunity. Together they form the backbone of what we are doing and what we intend to do to create opportunities for people with disabilities in a fair and reasonable manner. We cannot do this alone, of course; no government can. We need to increase opportunities for people with disabilities, and it requires the participation of everyone, not only in the Legislature but in Toronto. For example, tomorrow I'm going to be speaking to a group that has worked in partnership with the government to ensure that we promote accessibility in the province. I have to say that the group I'm talking to tomorrow was also helped by Abilities, Canada's lifestyle magazine for people with disabilities, which gave them free advertising. Those are examples of partnerships that are happening all across the province with people from different walks of life as we move to the goal of making Ontario more accessible. The end result will be that more people will learn at first hand about obstacles and about how to overcome those obstacles, and we will help to make that happen in the province of Ontario.

I cannot stress enough the importance of such events as these, for they serve to build bridges between people with disabilities and other sectors. In front, leading by example, is the government of Ontario. This is also why I'm proud to call attention to the portions of the Continued Protection for Property Taxpayers Act which deal directly with people with disabilities. This is also why I expect that this Legislature will endorse the changes that are recommended in this act, because they're good for people with disabilities.

**Mrs Brenda Elliott (Guelph-Wellington):** It is also my pleasure to join this evening and speak in support of Bill 140, the Continued Protection for Property Taxpayers Act. We embarked on this process of tax reform in 1998 because a number of municipalities across this province had chosen not to update their property assessments. The result of that was a mishmash of assessments across municipalities that were more than 25 years out of date in some instances. So we were left with inaccurate assessments that didn't reflect the relative changes in property values over time. The property tax was based on those out-of-date assessments. We at that time had an unfair distribution of taxes within municipalities and across Ontario, and this inequity could absolutely not continue. There were abortive attempts by previous governments to address the problem, but it took our government, strongly motivated by the ideal of fairness, to finally act and find ways to fix this complex problem.

The act we're debating this evening will continue and expand on the process begun in 1998. It will, if passed, implement the Minister of Finance's budget commitment to continue limits on property tax hikes beyond this year and to provide Ontario's municipalities with a tool kit to facilitate their move to a current value assessment system.

The bill has a number of noteworthy provisions. If passed, municipalities will be required to limit any

reform-related tax increases to no more than 5% per year on commercial, industrial and multi-residential property. This will protect Ontario businesses and tenants against unmanageable property tax increases.

The legislation provides for other tools to assist municipalities with the transition. The capping mechanism will be simplified. It will be based on the previous year's tax, eliminating the need for the frozen assessment listing. It will be more flexible because it will not require all of the limits to be funded exclusively from restrictions on tax decreases. Municipalities will be allowed to flow through more tax decreases to those property owners who have been paying higher-than-average property taxes.

The optional property classes and graduated tax rates will be retained. The latter allows Ontario's cities, towns, counties and regions to establish graduated tax rates for commercial and industrial properties and to apply different rates in different parts of the municipality.

The bill will also modify the existing phase-in tools, allowing municipalities to phase in all tax changes that occur as a result of reassessment over a maximum of eight years. Thresholds may be established for any phase-in as either a percentage or a dollar amount.

These are just a few of the provisions included in legislation, but there are a couple that I particularly want to bring to the attention of the House tonight. If passed, this act will provide tax relief for low-income senior and disabled homeowners. It will allow municipalities to provide relief from all tax increases, not just those related to reassessment. It will also require tax relief to be provided from increases that result from future reassessments.

Over the last year or so, I have met with a number of seniors and disabled people who live on very tight incomes. For those people, any increase in their residential property tax could hurt their ability to meet their day-to-day needs. This cannot be allowed. This provision of the legislation allows Ontario's municipalities the power to prevent them from having to choose between a roof over their heads and the necessities of their lives. I sincerely hope that the municipalities will seize this power and use it to the benefit of those who need it in their communities.

There is a second part of this legislation with which I am pleased. The act will provide for an exemption from taxation for a portion of the assessed value of a new home that is designed to accommodate people with disabilities. This will be in addition to existing provisions of the Assessment Act that exempt accessibility renovations to a home from its property tax assessment. This provision will help offset the cost of constructing an accessible home. It will make it easier for those with restricted mobility to continue to live independent lives in their own homes.

It isn't always possible to merely renovate an existing house to make it accessible. For someone in a wheelchair, for instance, doors need to be widened, bathrooms need to be changed in a major way, and some homes are simply not suitable for these significant changes. Many

disabled have sought instead to build new homes, integrating at the outset the accessibility enhancements. They would have done this in times past at great expense, once again to be hit with a higher property tax assessment. That no doubt dissuaded many people from undertaking such an achievement.

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I am very hopeful that many people with and without disabilities will take advantage of this new tax provision and integrate accessibility considerations as they build new homes across Ontario. With each new home built in this way, one more step will be taken along the road to make this province universally accessible.

These are just two of the tax incentives that we think are going to be very helpful for people with disabilities. They build on the change that we made in 1998 with the Ontario motor vehicle tax rebate program, which provides a rebate of \$1,600 for cars and \$2,400 for vans used to transport people with disabilities.

The Ontario retail sales tax exemption excludes equipment designed solely for use of people with physical disabilities from the provincial retail sales tax: things like household appliances.

The workplace accessibility tax incentive was mentioned by my colleague earlier, allowing corporations to deduct 100% of qualifying expenditures on support services and physical accommodations for new employees with disabilities. Unincorporated businesses are also eligible for tax credits of up to 15%.

A number of initiatives have been undertaken by the federal government, with whom we are co-operating: the accelerated depreciation for business expenses, for instance. The medical expense tax credit allows people to deduct 20% of the cost of an adapted vehicle, in addition to more traditional medical expenses.

I'm proud to speak in support of this bill today and I hope all of my colleagues in this House will support this bill when it comes to a vote. This legislation will further facilitate the resolution of the long-standing unfairness in property tax across this province. These provisions that particularly address the needs of the disabled and low-income seniors across the province are important.

We on this side of the House have been working diligently to find ways to help those who are challenged with disabilities in Ontario. This is one more way we can be of assistance as we work to make Ontario the best place in the world for all to live, to work and to raise a family, particularly those who suffer with disabilities.

**The Acting Speaker:** Comments and questions?

**Mr Ernie Parsons (Prince Edward-Hastings):** I want to compliment the government members on keeping a straight face while they ran through all they are doing for people with disabilities in this province.

Someone with a disability in this province is sentenced to poverty under this government. The Ontario disability support program provides them with approximately \$11,000 a year. To tout deductions from income tax and to tout tax credits to someone who's receiving \$11,000 a year is meaningless. And indeed, if one partner is

receiving the Ontario disability support program, the other has his or her money clawed back by the province, because if one person is receiving it, the rest of the family should be in poverty too.

I am astounded at the sense that this government's doing so well for the community when there are literally thousands and thousands of Ontarians with disabilities telling about the difficult life they are leading.

We talk about the government leading by example. Well, it's leading by example, but it's a poor example. In this Legislature there is no Braille on the elevator button for a blind individual to come and listen to the debate taking place in this very room. Provincial parks, when they are 85% full, take their disabled spots and rent them out to anyone. We don't do that with parking spaces, but this province does it with camping spots in the provincial parks. Industry leaders have met with Ontarians with disabilities to attempt to do what is correct for them. The Premier of this province refused to meet with them when they were just down the hall last week.

Everything coming from this government seems to come down to money ultimately. The more money we spend is supposed to mean better service. This is the government that spent over \$400 million on ambulances and the auditor says that 50% of them did not attain the goal of getting to the patient when they should have. Money isn't the answer. Ontarians with disabilities want respect and they want support out of this government.

**Ms Martel:** I want to respond to three points that were made by the government members: first, that the bill provides an exemption from tax increases or relief from future tax reassessments and that municipalities under this bill are now going to have the power to help both seniors and disabled so they don't get hit by high tax increases.

I wonder if either of those two members can tell me if it's going to be the provincial government which passes down to those municipalities the funding necessary to provide that relief, or are the municipalities, along with all the other things they're trying to cope with with respect to the downloads, going to have to try to find the funds to make that relief possible too? I hope one of those two members can tell me, as they talk about the municipalities now having the power, if this provincial government is going to ante up, really show they care about the disabled and seniors and actually provide the funding necessary to the municipalities to provide that relief. I suspect the answer is no.

The second point is, the members talked about expansion for improvements to residences to accommodate seniors and the disabled, and that a portion of a new residence will now be excluded from taxation. My colleague from Hamilton West already has a private member's bill on the books which would exempt from taxation improvements made to existing residences, where people who help the disabled or seniors actually make improvements on existing residences. Surely that would be much more helpful. I don't think many of those seniors or the disabled can afford to build a new house to have those

improvements tax-exempt. Why don't you do something really intelligent and allow the exemption for existing residences and improvements to the same? Surely that would make more sense.

Finally—I'm glad the minister is here—for this government to say they are stepping up to the plate with respect to the disabled is an absolute joke. For five years you have done nothing with respect to an Ontarians with Disabilities Act, even though the disabled community has been begging you to do something. Minister, why don't you do something concrete for the disabled?

**Hon Margaret Marland (Minister without Portfolio [Children]):** If this wasn't such a serious subject, I would say to the member for Nickel Belt that the action of their government was more than a joke, but "joke" is the wrong word to use on this subject.

As someone who sat in the committee room when the member Gary Malkowski's private member's bill was in committee—it was during a very hot period of weather. This NDP government brought in everyone representing every disability, all those disabled people in that committee room hoping that finally their government was going to support their own private member's bill—everyone knows that Gary Malkowski has a hearing deficiency. They exploited those people. I will never forget the minister in that committee talking for an hour as though they were going to pass their own bill dealing with Ontarians with disabilities.

That kind of behaviour is so despicable. It provides an enormous sham for people with disabilities, because on the one hand you were saying, "Come and hear our private member's bill," and for an hour that minister talked about why their government felt so strongly about people with disabilities, and yet said at the end that the government couldn't support the private member's bill, nor did they do anything else about it after that.

That has been the worst example of using people that I have seen in 15 years in this Legislature, and I will never forget that day.

**Mr Dwight Duncan (Windsor-St Clair):** I want to respond to the members opposite who spoke and say that these portions of the bill that reflect tax relief for low-income seniors and disabled homeowners are welcome, and I think they're an important step forward. I don't think they are really going to achieve a lot, despite the intentions of the government, and let me tell you why.

First of all, there are provisions in the bill that would allow municipalities to provide relief from all tax increases, and that supposes a municipality will be in the financial position to do that. After all the restructuring, all the downloading and all the other problems, indeed the major portion of this bill deals with accommodating the tax increases that some will experience versus others. I don't think most municipalities will be in a position to act on this. It may sound good—it does sound good. Any step forward is an important step. But in my view it's not really going to provide any real relief when in force, certainly not in the short term.

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With respect to the exemption on assessment for new homes, again, it's a good step forward. It doesn't address the problems, such as my colleague from Thunder Bay-Atikokan raised today, of rebuilding homes and the need for support. I think that's an important component.

The final comments I have with respect to the minister's address to the House tonight are that many of the initiatives she spoke about—the dollars spent by the government—are programs that have been around for a long time and over many governments. I don't want to point fingers at one government or another for what they did or didn't do. But I'll say this: there was an explicit commitment in 1995 by the now Premier of Ontario to enact an Ontarians with Disabilities Act. This Legislature has passed three resolutions now, one from the New Democrats, one from me and one from my colleague, which went a long way to identifying what we believe should be in that. I urge the minister again to move forward on that. The 2001 deadline had to do with implementation, not with passage of a bill.

**The Acting Speaker:** The member for Guelph-Wellington has two minutes to respond.

**Mrs Elliott:** To respond and wrap up on comments from the minister from Huron-Bruce, my colleagues from Prince Edward-Hastings, Northumberland, Nickel Belt, Mississauga South and Windsor-St Clair, we've talked mostly in these last few moments about how our tax reform will assist seniors and those with disabilities and how this will be of great benefit to them.

I think it's important to point out that the minister indicated that fully one sixth of Ontario's budget goes toward programs and services to meet the needs of the disabled. It's a very challenging file and one we have been working on very seriously here in Ontario. Further legislation and planned action are to follow.

I also think it's important not just to focus our attention on this. We have done that tonight. For the record, I want to indicate that the current Assessment Act does exempt renovations to existing homes. I think it's important that that's accurately reflected on the record.

To remember what we're actually debating tonight, we're debating a property tax reform bill that Liberal and NDP governments before us were terrified to actually take a stab at. They knew that for years taxes and assessments had been an absolute nightmare, a patchwork across this province.

For many years my father was an assessor in Goderich, in Huron-Bruce, and was in fact dispatched to different places across the province to reassess properties. On more than one occasion, when the work was all done the municipality choked and was afraid to bring in new assessment values because they were afraid of the political backlash. It was totally inappropriate and totally wrong for the overall economic health of this province.

Our government, under the courageous leadership of Mike Harris, has not been afraid to attack these things and to get them right. This has been a very major undertaking of ours—extremely complex—and I for one am

very pleased to be part of a government that's had the courage to do the right thing for Ontario.

**The Acting Speaker:** Further debate?

**Mrs Lyn McLeod (Thunder Bay-Atikokan):** I will be sharing my time tonight with my colleague from Kingston and the Islands.

Reading the title of this bill, I find the government is still spending a lot more time and energy coming up with innovative titles that are a public relations spin than they are with actually dealing with management of the affairs of the province.

The Continued Protection for Property Taxpayers Act: a bemusing title, since the residents and small businesses in my community are still wondering when the protection begins. How can it be continued when they actually haven't seen any protection or relief from their property taxes?

I suspect that no single issue has brought forward so much sheer confusion as the so-called Mike Harris reform of our tax system. Lots of other issues have brought forth anger, frustration and dismay, but I think this one is probably the most confusing, and no wonder, since this is the eighth bill on property tax reform that we've had in the last three years.

I know municipalities are extremely confused about what's happening with property tax reform, and of course they are most affected by what this government does with property tax reform. They have absolutely no idea, at this point in time, what their tax base is going to be, let alone how much so-called tax room they're going to have. The term suggests the municipalities are going to have to pick up a great deal of additional costs, so presumably they've been given some tax room by the provincial government to do this, because the provincial government has in some way relieved the property tax, except the municipalities simply don't know how much of their tax base is going to be eroded by the chunk the provincial government is going to levy as it funds its own share of the property tax. We will recall, of course, that for the first time the province of Ontario is in the business of levying property taxation.

I know the small businesses in my community don't understand what has happened to them. They certainly have not seen any relief of property taxes as a result of the previous seven bills on property tax reform that this government has brought in. I think it's fair to say, and I think one of my colleagues may want to make this case later in the evening, that large businesses have benefited from the Mike Harris approach to property tax reform. They perhaps have the ear of government. But I know small businesses are simply reeling. I know that's true in my home town and I suspect it's true in communities across the province. Business thought they had elected a tax-cutting government. That was what they were told they were voting for. But instead what they find is that they have been doubly hit by the property tax policies of this government. They, after all, got no relief from the government's acceptance of paying some of the costs of education, so they continue to pay 100% of their

assessment for educational purposes, now directly to the provincial government rather than to their local school board, but nevertheless 100% of what they were paying before. There's no relief there at all. In addition to that, they have to pick up their share of what has been downloaded on to the municipalities in order to make what the government tried to put forward as a revenue-neutral exercise in moving part of the residential educational tax to the province.

So who's left? Ratepayers. Ratepayers were supposed to be the beneficiaries of the Mike Harris property tax reform. They were supposed to get relief; that was the government's spin. "We're going to take education off your property tax. Isn't that a wonderful thing?" In fact, the government wanted control of education, and the only way they could get control of education was to take control of the entire cost of education. So their idea was that they were going to take some portion, at least, of the education tax off the property tax base so they would control the cost.

They weren't planning to pay for education; oh, no. I remember when we looked, in some earlier years, at whether we could in principle—because the notion that the province should pay for the social service costs like education is a good principle. We looked at what it would cost in terms of personal income tax, because back then provincial governments weren't in the business of levying property tax. We said, "What would we have to do with the personal income tax base of the province of Ontario in order to take education off the property tax base?" It was going to mean—and this was some years ago—a 50% increase in the personal income tax rate. That wouldn't fit with this government's ideology. They came in promising to reduce personal income tax by 30%, so they certainly couldn't take education tax off the property tax base and take it on to themselves.

So what did they have to do? They had to shift things on to the property tax base. Instead of following the notion that it was a good idea for the province to pay 100% of the costs of the social services to create some equity across the province while the municipalities picked up all the costs of the so-called hard services that were directly within municipal control, this government said they were going to off-load enormous social costs on to municipalities, unheard-of costs for municipalities, costs that they couldn't control. Remember? They were going to unload 50% of long-term-care costs on to municipalities. They were going to set the standards, but they were going to load the cost on the municipalities, totally outside the municipalities' control. This government thought the municipalities should absorb 100% of ambulance costs so that the government could then say, "We've taken education off your property tax base."

Of course, not even this government could resist the public outcry that so many social services, essential health care services, were going to become the responsibility of the municipalities. So they had to retreat from their original plans, and they said, "We can't take 100% of education costs off your residential property tax base;

it'll just be 50%." And remember, at no time did this government ever propose taking education off the commercial and industrial property tax base, which is why those small businesses are still reeling.

What has happened, to get back to residences, is that some 50% of their property tax for education is now paid for by the province out of provincial revenues, but they have to pick up their share of all of the costs that have been downloaded on to them. So they're not getting any tax relief. The net result is going to be an increase in property taxes. On top of that, residential taxpayers have had to cope with the sheer insanity of this government's approach to reassessment.

#### 1950

The time is fleeting. I've so much I'd like to say about this government's legacy on property tax reform, but I can't help but mention one constituent of mine who lives out in a rural area. She, I confess, sits on her back stoop shooting the foxes that approach her chicken coop. She was ready to turn the shotgun on the assessor who sat out on the provincial highway looking at her property and making an assessment of it.

**Mr Doug Galt (Northumberland):** Oh, my.

**Mrs McLeod:** True story, I tell the member opposite. Fortunately, she didn't turn the shotgun in that direction; fortunately there's some gun control in the province, but that's another issue perhaps.

But I can tell you that although this may be one particularly eccentric constituent, she's not the only one in my constituency who is absolutely baffled, confused, furious, angry, dismayed at the bizarre reassessments that are being done on their property.

So I suggest to you that people paying residential property taxes are among those who are still wanting to know when this so-called continued protection of their property tax base actually starts to happen. We know that under this bill residential taxes are going to go up. This bill doesn't offer any relief to residential property taxpayers—far from it.

I want to make the point tonight that it's going to get even worse in northern Ontario communities because this government has decided that part of its massive reform of property taxation is that they're going to pull all the unorganized townships—I mean, you had to bring the unorganized townships into some sort of amalgamation, because after all they had to find some way of delivering all the social programs that are now being dumped on to them to pay for and to administer. All these unorganized townships, where there's very small numbers of people, are now suddenly going to have to pay the taxes that go with receiving the social services, which they've never asked for. In return for that, the municipalities are all going to have to come up with the costs of those social services—delivering very costly social services to small numbers of people living in quite remote areas. The people in those areas didn't ask for the services, let alone to pay the higher taxes. The people in the urban areas are going to have to have increased taxes just to pay for the cost of delivering those services because there aren't

enough people out there in the unorganized townships to pay the full cost. It makes no sense to anybody in northern Ontario, but you've got to fit into this government's master plan.

There are inequities. I only have a few seconds left before I turn it over to my colleague, but I can't help but notice—our critic has spoken to the inequities that exist in the property tax base across the province now that this bill doesn't nothing to correct. I look at Thunder Bay, just to use my hometown, and I look at the commercial assessment that's levied by the province, \$5,686 on a \$200,000 property, I compare that to Parry Sound where the levy from the province is \$2,206 and I wonder where the equity is in this, even between two supposedly northern communities, since Parry Sound is considered to be within the north.

In my last 10 seconds, I know how much more there is to come because we haven't borne the full brunt yet of the downloading of the ambulance costs, or the downloading of the social housing costs. I know what this is going to mean to residential taxpayers, particularly in small communities in my part of the province.

I don't believe we have seen any real reform of property tax yet. What we've seen is a provincial government meddling in property taxes, levying property taxes in a way that's unprecedented in this province, and I leave it to my colleague to continue this debate.

**Mr John Gerretsen (Kingston and the Islands):** Let me first of all say that this government has succeeded in totally confusing the property taxpayers in this province. All one had to do was be involved in the provincial election last summer, last June, where people were totally confused. They were told their taxes weren't going to go up, yet their taxes did go up.

Let's face it, what we said was going to happen did actually happen, and that is that through reassessment taking place all across the province, through many amalgamations all across the province, from much downloading of services from the provincial level to the local level—which by the way is costing the local government an additional \$700 million per year. In other words, \$700 million more worth of services were downloaded than were uploaded as a result of the changes in the education tax. As a result, the average taxpayer out there is totally confused. They don't know who to blame. I guess you have to be congratulated on that because you're to blame for all of the downloading costs. They really don't know who to blame, so they blame their municipalities because they're the people they get the tax bill from, and they put more and more pressure on the local councils and the local municipalities. You've succeeded in that. Have you been fair? No, but you've certainly succeeded in confusing the average taxpayer.

Now here we go again, with the eighth property tax bill. I think the people of Ontario should know that the reason why the first seven were passed, during the last Parliament from 1995 to 1999, is because the Minister of Finance and the Minister of Municipal Affairs just couldn't get it right. There were three or four times

during that period that there were changes made and then all of a sudden other problems cropped up that nobody had really thought about and they had to go back to the drawing board again. What has happened as a result is that the people of Ontario are totally confused as to who is paying for what and why their taxes are going up. Quite frankly, in my opinion, it had an effect on some of the results in the local elections that just took place.

The other thing that's very interesting is the fact that the services that have been downloaded or that are about to be downloaded—I'll just refer to one, and that's the ambulance services. You may recall that the Provincial Auditor was extremely critical of the downloading of the ambulance services, that none of the standards that were set in 1996 were achieved in 1998. In other words, it was taking much longer for the average ambulance to get to a hospital with a critical care patient and there were many more redirects than should have been necessary. One can just imagine what will happen once local municipalities take over that service completely, the kind of service they haven't dealt with before. Even David Crombie, as head of the Who Does What committee, back some four years ago, said to the provincial government—he was your commissioner, you asked him to do the study. He categorically came back and said, "Do not transfer social and health care services to the property tax roll. It's the wrong thing to do. You cannot do that. You cannot do it with social housing, you cannot do it with income redistribution programs, because the needs for those in particular communities may vary greatly, depending upon the economic circumstances, plant closures etc, that may occur in that municipality, and municipalities simply will not have the power, will not have the ability to deal with those immediate social service needs and the monies that are required in as expedient a fashion as the income tax system that the province and the federal government rely on."

It goes on. This bill will limit increases in property taxes on commercial and industrial properties to 5%. You may recall that this was all started by the Minister of Finance some three years ago, when the assessments were going up on some of the commercial properties in this province at a rate of 150% as a result of reassessments. He said, "We've got to protect the commercial taxpayer. Therefore, the actual tax increases in any one given year, as a result of reassessment, can only go up by 5%." That time period has now run out. I think it was five, five and 10, totalled over the three years. Now they've had to bring in another bill to limit it again to 5%. The net result of that is that any additional tax increases in each one of our municipalities in Ontario will be borne by the residential taxpayers. The residential taxpayers, the single-family and duplex homeowners of this province, will be paying for any additional tax increases in any municipality.

Whereas it is wonderful to have all these provisions in here whereby, for example, municipalities are given the power to give tax relief to low-income seniors, to disabled homeowners and for portions of homes built for

people with disabilities and people in hardship, let there also be no doubt that the shortfall from any relief given in these areas by municipalities will be picked up by the residential property taxpayer. That's what is going to happen, and I know what the result is going to be. The result is going to be that there is going to be more and more pressure on the local municipalities, which don't want to raise taxes. They've been put in a horrible position here. They basically don't want to raise taxes, so it means a reduction of municipal services, particularly when many of these services now are basically in income distribution programs. That is totally wrong, because the property tax system was never intended to look after anything in our municipalities other than the hard-core services: the roads, the sewers, the sidewalks, the kinds of services that traditionally we all look to municipalities for.

#### 2000

The squeeze is coming on those municipalities. It's all caused by this government that decided to basically give people a tax cut so they could look good in everybody's eyes and yet at the same time load more and more services down on the local property taxpayers so that the local councils could take the blame for cutting off programs or for increased taxation.

I hope the people of Ontario will start to pay attention to this. To bring this bill in at this time, when it's right after a municipal election, when new councils haven't even been formed, and during a federal election when people's attention is diverted to other things, I think is somewhat beneath even the dignity of this government to do at this time. I hope that at the very least there will be public hearings on this bill so that we, the legislators, can hear from the people out there and from the municipalities as to how they feel about the proposed changes herein.

The other thing the people of Ontario should realize is that all of the education money that's being raised now from the property tax rolls, whether it's the education money coming from the commercial and industrial sector or whether it's from the residential sector, the amount of money the province collects in those areas is set now by a stroke of the pen by a Minister of Finance without any public debate whatsoever. Yes, there may be a decrease this year, but what's going to happen next year? The property taxes of this province can be significantly influenced by a stroke of the pen as to how much the Minister of Finance feels should be taken out of the property tax system for educational purposes. I would dare say you're probably talking about close to—I'm trying to think—a fifth to a quarter of the entire budget for the province of Ontario that can be set by the Minister of Finance without any public debate or any public discussion.

That is wrong. No one in this province, whether it's the Minister of Finance or anyone else, should have that kind of taxation power. He should not be allowed to set the amount of education taxes that comes out of the property tax base in this province without any say from

the municipalities, without any say from boards of education, and with just the stroke of a pen.

I say to this government, this bill is wrong. Pull it back. You're not doing the taxpayers and the people of Ontario any favours by passing this.

**The Acting Speaker (Mr Tony Martin):** Questions and comments?

**Ms Martel:** With respect to the comments that have been made by my colleagues from the Liberal Party, I think it's worth reminding people who might be watching the debate this evening that this is bill number seven, bill number eight, in kind of a long, sordid, sad history of alleged tax reform that this government has tried to undertake. The problem has been consistently, especially in the period leading up to 1998, that the government, true to form, didn't think they had to listen to anyone with respect to tax reform and how to implement it; the government knew everything there was to know about this issue.

I remember when we debated Bill 79, which is the bill that came before this one, that even on the day we debated that bill, or over the course of the day, the Association of Municipal Clerks and Treasurers of Ontario had come yet again to the government and said, "This bill will not work." I remember one of the nights I was involved in the debate that the government at that time had to say that, yes, they even had an amendment to move to the bill that they had just presented to the House.

We have had a long, very flawed, very sad state of affairs with respect to this government trying to push its reform because the government has consistently refused to listen and because the government has been so busy trying to rush through its changes that they just didn't want to take the time to listen. The majority of their problems started when they had the drive-by, fly-by-night assessments that went on in many regions across this province which have led to the very serious discrepancies we see in assessments across the province.

Is this bill going to fix the problems? I don't think so, because the caps are going to remain in place, and in addition to the caps remaining in place it is clear that any additional property tax increases, which are sure to come as this download continues, will be borne solely by homeowners, residential taxpayers. I'm wondering where the fairness is in having families in this province bear all of the burden of those tax increases.

There's nothing fair about this bill, and we haven't fixed tax reform messed up by the government—not by a long shot.

**Mr Young:** I also want to thank the members from Thunder Bay-Atikokan and Kingston and the Islands for their comments.

I do want, though, to reference the fact that the members opposite, when they addressed this chamber this evening, seemed very content, both implicitly and explicitly, in their remarks to have this government do nothing when it comes to the issue of reassessment. It's clear that the Liberal and the NDP governments were intimidated by the issue of reassessment. It is a difficult

issue. It is not one that can be redressed in the course of one day, one month, or, for that matter, one year. It's an issue that took in excess of six decades to become the problem it is now, and it cannot be turned around that quickly.

It's a question of fairness, though, and in the brief time I have let me say that in municipalities such as the city of Toronto, we lived with an assessment base that had not been updated since 1940. What that meant is that similar properties in the same city, receiving the same services, were paying markedly different taxes. Maybe, with respect, in a Liberal government that would be considered fair and equitable, but it isn't. It simply is not, and every commission, every study that was conducted to examine this problem by governments of all political stripes, said very clearly that a value-based system was essential. But it wasn't until the election of this particular government that we acted upon the advice that had been forthcoming from those various experts. The ongoing and continuous update of the assessment values across this province is the only way to ensure the system is fair and remains fair.

Let me say in my closing moments that the OPAC assessments that have been conducted are being conducted by an organization that is municipally owned and controlled for the purpose of ensuring that appropriate assessments are in place.

**Mr David Caplan (Don Valley East):** I want to congratulate my colleagues from Thunder Bay-Atikokan and Kingston and the Islands for their comments. Both have been municipal representatives in this province and know the disastrous effects of the property tax policies and of the downloading exercise that the Harris government is engaged in.

I know members from all sides of this House have sat on municipal councils before. I find it somewhat interesting to hear comments especially from members opposite, because they know, as their advisors have told them, as their own hand-picked people have said, that it is a big mistake to load social costs—income redistribution programs, social housing, ambulance service, health service, and a whole host of others, I might add—on to the property tax base.

They've been told that by the business communities, they've been told that by ratepayer associations, but the Harris government doesn't listen. They try to dress things up, call it "continued protection for taxpayers." This bill is a Trojan Horse. This bill is all about loading up property tax increases on the backs of residential ratepayers. You might want to call it whatever language you like. I say through you to the members opposite, Speaker, that they can try to call it anything, but that's simply what it is. Both my colleagues pointed this out very clearly and very dramatically. No one is fooled. Maybe at the Albany Club, when they've had a few too many, as members of the Conservative Party are, they delude themselves into believing their own propaganda, but I can tell you that—

*Interjections.*

**Mr Caplan:** I hear the Attorney General caterwauling again, but I can tell you that it's—

*Interjection.*

**The Acting Speaker:** The Attorney General will come to order. Those kinds of comments are not acceptable in this House. You will withdraw them. The Attorney General will withdraw his comments.

**Hon Jim Flaherty (Attorney General, minister responsible for native affairs):** I withdraw the comments, and I hope the member opposite will withdraw his—

*Interjections.*

**The Acting Speaker:** The Attorney General will withdraw his comments, simply.

**Hon Mr Flaherty:** I withdraw.

**2010**

**The Acting Speaker:** Further comments and questions?

**Mr Caplan:** If the shoe fits and the Attorney General finds himself reflected, there's nothing I can do about that. But I would say—

**The Acting Speaker:** Further comments and questions? The member for Northumberland.

**Mr Galt:** I would like to make a few comments on the comments made by the member for Kingston and the Islands and also the member for Thunder Bay-Atikokan. The member for Kingston and the Islands was quite entertaining as he talked about knocking on doors, that people were confused and didn't understand their tax bill. If it hadn't been for a Liberal trying to explain it to them, I don't think they would have been confused. But once a Liberal got to the door, knocking on the door, I'm not surprised they were confused. Anybody would be confused if a Liberal came to the door and started knocking on it and trying to explain the property taxes. Even if you had been mayor of Kingston, you should have been able to explain it to them and sort it out for them rather than keeping them confused. Then he went on to say they didn't know who to blame. I'm sure you explained to them very loud and clear who to blame. I don't think you would have held off and suggested it should be the municipality. Of course, it's the province, the terrible province that you were in opposition to.

You expected to win and have a majority government, just like the previous time back in 1995. The member for Thunder Bay-Atikokan was in cabinet, I believe, in their turn back in the late 1980s. Why didn't they at that time have the intestinal fortitude to do something about the assessment rate here in the province of Ontario, do something about reform? Then the assessment was 50 years outdated. In my little township that I'm in, around 1942 or 1943 was the basis that the assessment was set on. When she was in cabinet, and when the NDP was there—any of them could have gone ahead. They did not have the intestinal fortitude to do the right thing in the province and get on to a current value assessment. They had the opportunity and they failed miserably.

**The Acting Speaker:** Response? The member for Thunder Bay-Atikokan.

**Mrs McLeod:** I appreciate my colleagues from Don Valley East and from Nickel Belt underscoring the

burden that's going to be borne by residential property taxpayers and, I would add, by small businesses paying property taxes, through the result of the downloading by this government of social programs on to the municipal tax base. We've touched on that in our remarks tonight, particularly on ambulances and on social housing. But I think it's important as well to recognize that one of those so-called hard services that might appropriately be paid for out of the municipal property tax base, our water and sewer system, has been downloaded fully in terms of its costs on to municipalities and that there are many municipalities across this province which simply cannot afford, no matter what their tax increase would be, to upgrade the water and sewer systems that have now been downloaded on to the municipal property tax base.

I recognize that in this bill there are a number of different approaches to some tax relief and some tax rebate, and they've been touched on tonight, but I do want to stress—and the member for Nickel Belt raised it as a question earlier—that, with one exception, there's no evidence that any of these tax exemptions, tax rebates, are going to be at provincial expense. It's a nice gift when you can offer a tax rebate at no cost to yourself, when the full cost is going to be borne by the municipal levels of government. The only exception to that is the change in the assessment base for water-powered generating stations. I know that my colleague will have some remarks about that in the future, if not later on this evening.

To the members for Northumberland and for Willowdale, to the government members, I suggest to you that you haven't fixed any inequities in property tax. All you've done is dump more on to the property tax base. If you were proud of this bill, why did you bring it in with no statement? Why did you bring it in with only one hour of briefing beforehand? This government is not really interested in property tax reform. They were interested in getting control of education taxes. They have dumped on to the property tax base. They think they can get away with it because they're not to blame; it's just the municipalities that will raise the taxes at the municipal level.

**The Acting Speaker:** Further debate?

**Mr Galt:** I'm certainly very pleased to be able to spend the next 20 minutes chatting about Bill 140, An Act to amend the Assessment Act, Municipal Act and other Acts with respect to property taxes.

There's a theme evolving here that I'm hearing, especially when I listen to the opposition. It's about making tough choices to achieve fairness in property taxes here in Ontario. I was listening very intently as the member for Huron-Bruce and the member for Guelph-Wellington presented a little while ago, and they were talking about this property tax bill assisting seniors and also the disabled. Certainly that was in some of the previous property tax bills and, as you see, it's continuing here.

It's interesting that we heard a lot of criticism coming from members in the NDP about helping the disabled and what should or shouldn't be done. I had the occasion

recently to visit the More Able Than Disabled club in Campbellford. This club meets once a month in the Multicare Lodge, which is connected with the Campbellford and District Hospital. It's quite a nice facility. But what I wanted to point out was that this was a pilot project. It was designed by the Liberal government, as I understand, and built by the NDP government. I just took for granted it being handicapped accessible, wheelchair accessible, but, lo and behold, when I questioned—because I had seen some of the apartments that were wheelchair accessible, and I took for granted that in the whole facility, the 49 apartments, you would be able to get a wheelchair in. No, just 12 units. That's all they arranged to be handicapped accessible. I think that's a shame, building a new building—yes, you can get a wheelchair in, you can go across to the hospital, all great, but only 12 units. It was built for the frail and the elderly, but that was the kind of government we had during that lost decade from 1985 to 1995: not planning very far ahead, and like the member for Kingston and the Islands was talking about, going out and confusing taxpayers about their tax bills and confusing them as to whose problem it is or whose problem it isn't. I think that's very unfortunate.

I was also interested in hearing the member for Thunder Bay-Atikokan in her final windup to the presentation made by the official opposition. She was hammering away on the word “downloading.” Downloading does have a negative connotation to it, unless you're with a computer and you're downloading from the Internet and then it has a more positive ring to it. They love to use this word “downloading.” I can tell you, this province has certainly been downloaded by the federal government, particularly in health care, where we were at 18% with the previous federal Conservative government and we dropped with the Liberals to an all-time low of 7% funding for health care. They've been bragging during this campaign how they've replaced the dollars in health care and got all the way up to I think around 11% now—very shameful. They're trying to make this election on health care. It would be just great if they would return it to the Mulroney days, get the level of funding in Ontario back to the days of Mulroney. They like to yell and scream about him as a—I'm not sure what all. I'd just appreciate it if they took it back to that level.

I just want to come back to this downloading that the member for Thunder Bay-Atikokan was talking about. I was out to some of my municipalities last summer, and I went with the figures to show them. When we got finished, they said, “Oh, it's got to be different than that.” I said, “Fine. If you have figures that are different than that, please send them to me.” They have never responded. I explained the dollars and cents, and it was quite remarkable indeed; in the county of Northumberland itself, something like \$2.7 million that has been saved since 1998—considerably more in the province of Ontario, and I'll probably get to that within this 20 minutes later on.

I thought it was interesting that the member for Hamilton West was suggesting that we should share

some of the benefits of the strong economy that this government has created, share that with small business. I fully agree. He is absolutely right about sharing. It's good advice. We've already done it. All he has to do is read the bills and check what's in them. He would understand that we're doing that kind of thing. In the budget of 2000 we announced a cut to the small business tax rate—that's the corporate tax rate—from 8% to 4% by 2005. That's a 50% reduction. In anybody's books that sounds pretty good. By 2005 we will also have increased the small business threshold exemption, their net profits, from \$200,000 up to \$400,000, so they'll be doubling that amount, that space in there, and at the same time, when they do have to pay, cutting it by 50%.

#### 2020

So I think the member for Hamilton West would indeed be interested in those figures, along with the other figures I'll probably be chatting about a little later on—how much we've reduced the education tax, particularly the residential education tax: first 10%; now we're moving through a second 10%. What was it that municipal politicians used to cry and yell to the province? This escalating, spiralling, out-of-control education tax on their property? I haven't heard that for some time. Of course, I can understand their lobbying—they'd move on to another topic—but that is no longer a problem for municipalities. It's a problem that the government of Ontario has taken off, given them some relief on.

So with these various tax cuts, I have to question what the NDP did during their five-year term. Well, they had tax increases. What did the Liberals do during their term? They had tax increases. There were some 65 tax increases in the province of Ontario during that lost decade, which was very, very unfortunate for the people of Ontario.

Bill 140 is an example of what we're doing, being very committed to and turning around this province. It has been turned around since 1995. You could see the change in the job rates, people getting employed, which happened roughly about the time of the throne speech in September. We actually lost jobs in July and August. It was on such a death spiral that it took quite a bit to get it stopped. It was sort of like trying to turn around the Queen Mary in the Toronto Harbour in a storm, but lo and behold, it did happen.

We were in the Dark Ages for some 10 years, as I mentioned: some 65 tax increases, people were leaving this country like rats leaving a sinking ship. It's not surprising. We hear the NDP saying, "Oh it was the worst recession, it was almost a depression." The way they were going we could have ended up in a depression in this country, in this province, very easily. But that wasn't happening in the rest of North America. Hundreds of thousands of jobs were being created across Canada, while in Ontario during their term we lost some 20,000, give or take, by some people's measures—some say 15,000—but we lost jobs. We certainly didn't gain, while across this great country of Canada jobs were being

gained. Unemployment was spiralling in this province. It was very, very unfortunate.

At least now the priorities are in the right place. We're making those kinds of tough decisions to ensure that we will achieve fairness, particularly in taxation. I can assure you that the turnaround that occurred in Ontario was no accident. It was tough, deliberate decisions that this province made. Of course we can give a lot of credit to the hard-working Ontarians who pitched in and saw what we were doing. They got ready to go to work. Many, many Ontarians returned to Ontario. They had left, given up on this country, but they came back after 1995. You can't believe how many people walk up to me when I'm walking on a sidewalk and say, "Thank you for what you're doing. I'm now back in Ontario. I wasn't here before. I had left and given up on the country." It's just great to hear those kinds of comments.

We've got rid of a lot of roadblocks that were antiquated, unfair tax regimes in the province. Ontario's property tax system was a prime example of this. There were cobwebs literally hanging and dangling in the old property tax system. Even though it was a massive undertaking to reassess some four million properties and reform the entire unholy mess that we inherited, we did the right thing and created a property tax system that provides ongoing protection for businesses while ensuring a manageable transition to current value assessment.

This government, led by Premier Mike Harris, had the management skills to reform the property tax system, which should have happened 20 or 30 years ago. Certainly it was out of date, and the results of that being so outdated were very unfair.

Just a few years ago, people in this province living in similarly valued homes on the same street in similar neighbourhoods in the same municipality were paying extremely different taxes. For example, two identical homes right here in Metro Toronto, one on each side of Victoria Park, one in Scarborough, one in Toronto—the one in Toronto was paying \$1,000 more in taxes. That, indeed, was unfair and just not right. It did not make sense.

In response, we introduced legislation that set a standard to reflect the current value of each property in Ontario. To re-establish fairness and equity, we needed to change a tax system that was in some municipalities so far out of date that it was based on assessed values of some 60 years ago. Obviously that was not fair, and it wasn't fair to the assessors either to be trying to figure out what this property, a new bungalow, would be worth back in 1942.

This legislation will protect Ontarians from large property tax increases that were imposed by irresponsible politicians who refused to use the tools we gave them. We offered quite a few tools back in the early part of our previous term, but you know it's far easier for them to always just blame it on the province: "We'll yell and scream and probably it'll go away and they'll take all the blame and we as the municipalities won't have to." That's why our government introduced Bill 79, which

was meant to limit the reform-related increases through percentage caps until the end of 2000. You will remember those caps were 10, five and five.

We also at that time made a commitment that, when it came to an end, we would return to looking at what was needed and bring in a level that would continue fairness here in Ontario. That's what this bill is about: continuing with five and five until equity is reached here in the province of Ontario. Therefore, today's bill is a continuation of our commitment to provide ongoing protection for businesses and to ensure a fair and equitable transition to current value assessment. This bill, if passed, will continue limits on reform-related tax increases and enable municipalities to use a range of tools to achieve the limits on tax increases. Of course, the tools that are being brought in on this occasion will have to work within that 5% maximum increase.

We're introducing this bill now so that municipalities and taxpayers will have full knowledge of the system as they move into their working year of 2001. They'll have full knowledge of what those caps are, particularly now that we're debating it. They'll have some indication that these will have a good chance of coming in.

This is different from other governments, especially the federal government. We're keeping our commitment to fairness in property tax reform. We've seen what has happened with promises from the federal Liberals. They promised to get rid of the GST and they didn't do that. They promised to do a lot of things in this great country and they failed miserably.

It's something like what we experienced right here in this Legislature just yesterday in the back-to-work vote for teachers. They wanted it and then they stood up and voted against it. Their leader had a bill in the House—I think it was Bill 14—going back to the early 1990s; I think it was 1992—and he was talking then about the importance of students and getting on with education, putting a maximum of 20 days that they could be out on strike, and couldn't go on strike after October 31 of any one year. Talk about a flip-flop. One thing we know for sure: when the leader of the official opposition takes a stand this week, it'll be different next week. Consistent flip-flops are a hallmark, a trademark of the Liberal Party of Ontario.

#### 2030

The limits that we introduced on tax increases will ensure a fair and manageable transition from a badly outdated assessment system to the new current value assessment. I know there's a bit of confusion as the new assessment goes out—the three-year moving up—but that's moving on with current value assessment, and that certainly does not give municipalities the right to increase taxes. It's simply reflecting the value and the change in value of that particular property.

If this bill is passed, the Continued Protection for Property Taxpayers Act would require municipalities to limit the reform-related tax increases on commercial, industrial and multiresidential properties to that 5%. It does not in this case affect the residential. Of course,

Toronto had already brought in the 2.5% that was recognized some three years ago, and that is an option that the city of Toronto can continue with.

I mentioned a little while ago that there would also be some tools municipalities could use within that 5% range. Some of these tools would involve a simplified capping; optional property tax classes; a graduated tax increase limit. There would also be a tax reduction mechanism. There would be a simplified phase-in that they could also use, and a more flexible financing option. This would also continue to require landlords to maintain limits on tax increases for business tenants where the limits were previously applied.

Two previous speakers—the one from Huron-Bruce and also the member from Guelph-Wellington—were talking about the disabled and low-income seniors. They will continue to be protected, and well protected, with relief from the tax increases that might occur. It's also interesting in this bill that there will be protection for charities. Of course that is a mandatory rebate. If I remember correctly, the maximum would be 40% and the rest over and above that mandatory to be replaced, and the municipality could return all of their tax if they were gracious and respected the kind of thing the charity was doing in their community.

Furthermore, this act, if passed, would implement the new real-time approach to the taxation of vacant business properties, which of course has been a real difficulty with this particular concern in my riding. This new treatment would also be a new treatment for power dams, and that's going to be a welcome relief in my riding because we have power dams on the Trent River system that produce environmentally friendly power, the kind of power I'm sure you would want to see in this province. That was part of the bill we brought in on privatizing electricity production. It gave the opportunity for wind power and for water power a tremendous boost for the environment. All the electricity we produce doesn't necessarily have to come from coal-fired plants, or even gas-fired plants that are more friendly. What could be more friendly than water running downhill, driving a turbine and producing electricity?—similar with wind power. Recognizing these power dams in a more practical way, looking at their profits rather than looking at their actual property value, is certainly a fair way to go.

This also would make various other technical amendments to the Assessment Act and the Municipal Act to improve the equity and administrative effectiveness of the property tax system. If this bill is not passed, properties won't have protection from the possibility of being taxed on full current value assessment in 2001. But since the government stands for taxation fairness, and since this government agrees that business property taxes are too high, we are making significant changes. There is nothing in Bill 140 that would give municipalities any reason to raise taxes. In fact, we strongly advise against it. It is simply part of the government's plan to implement a fair and equitable property tax system, one which

ensures that similar properties are treated in a similar way.

**The Acting Speaker:** Comments and questions?

**Mr Young:** I want to take this opportunity to thank the member from Northumberland for the remarks he made. It is refreshing to have the opportunity to hear someone who clearly understands the content of this act and has the ability to explain it to others in the exemplary fashion he did this evening.

That member gets it. He understands that the reassessment that is underway now, that the notices being received by every property owner across this province, come from OPAC, the Ontario Property Assessment Corp. OPAC is a municipally owned and controlled corporation that is responsible for assessment services. What they have done is essentially taken a snapshot of property values across the province, a snapshot taken in June 1999, that is now being communicated to others, to the entire province, so that municipalities can act accordingly.

It is important to remember that a higher property tax assessment does not necessarily mean a higher property tax bill. The property tax assessment, the calculation of the value of the property in June 1999, is only one part, one portion, of the components that go into making up your property tax bill. The other part is the local mill rate or tax rate. Municipalities may determine how much money they have to raise and then apply an appropriate mill rate to the pool of assessment that is available.

It's up to the local municipalities. They have complete discretion to act accordingly and do the right thing. Most municipalities did just that during the previous three years. That's why, in the city of Toronto, an area I have the privilege to represent, there have been no tax increases at the municipal level, absolutely none, for the past three years.

**The Acting Speaker:** Further comments or questions? Response?

**Mr Galt:** What brilliant comments we had from the member from Willowdale. My compliments on his recognition of what was in the speech in his comments. He was certainly right on some of the things I was saying. He understood, not like the member from Kingston and the Islands, who was saying earlier that there was confusion, who didn't understand. It was very clear in his comments.

Some municipalities suggested that for local services they could deliver more efficiently than the province. The county of Northumberland has proven this statement to be absolutely correct. In fact they have saved taxpayers over \$2.7 million annually since the LSR came in in 1998. We think this is good news for the people in Northumberland, for my constituents. I think it's pretty good news as well.

We all recognize that municipalities had to prepare in order to deliver these new service responsibilities. That is why the government provided some \$364,000 to Northumberland in transition funding to do just that. This was money they could use to retool their business practices. I

would suggest that a saving of \$2.7 million annually for an investment by the province of \$364,000 was money that was very well spent.

A hallmark of our government is reducing taxes. The taxpayers of this province have benefited from over \$500 million in reduced costs since the 1998 trade occurred. We have had something like 166 tax cuts, while during that lost decade some 65 tax increases were brought in in this province.

**2040**

**The Acting Speaker:** Further debate?

**Mr Sean G. Conway (Renfrew-Nipissing-Pembroke):** I'm pleased to have an opportunity to speak tonight on the second reading of Bill 140, the property tax assessment act, standing in the name of our friend the Minister of Finance. I want to make some observations that will in part be general, and one or two that will be specific.

I want to say at the outset that as long as I've been here, this is one of the really thorny problems that has confronted all governments. I can recall in 1975 one of the most powerful and forward-looking people I've known in Ontario politics, Darcy McKeough, wrestling with this very same issue. He got about halfway through the process before the political realities forced him on to a siding. Members of the government are quite right to say that governments in the intervening period of Liberal, New Democrat and Conservative governments faced the same problems and responded with varying degrees of heroism, or lack thereof.

We were offered some time ago the commitment that we would be moving to market value assessment, actual value assessment, or what is it, CVA?

**Mr Wettlaufer:** Current value.

**Mr Conway:** Current value assessment.

**Mr Gerretsen:** It's exactly the same thing.

**Mr Conway:** Well, Al Leach is now gone so I can say this: they are more or less the same thing.

I was listening to some of the previous speakers say what had or had not happened in their communities. All I can tell you is that in Renfrew county we had county-wide reassessment seven or eight years ago. It was a very difficult and painful experience for everyone, most especially municipal politicians. My friend the member from Kingston tells me it was about 18 years ago they had city-wide reassessment in his city. He tells me—I think he was mayor—that it almost cost him his job. If you've ever been through this, it's very tough. It was very difficult.

What is interesting to me is that when I look at what we've promised, where are we? I see some patterns here that remind me of the last 25 or 30 years, because at the end of the day this is about one's political pain tolerance. The member from Halton looks a bit incredulous, but it seems to me that what we've got here are a number of mitigating mechanisms to try to lessen the consequence of what it is you want to do. I understand that. Everybody is going to say in broad macro terms that this is the right thing to do. It's when you get into the details, when you

get into specific applications, that people recoil because it hurts.

Fairness and equity sound a hell of a lot better than they feel. I see caps, I see subsidies, I see adjustments, all of which I understand, and I will say to my friends here beside me who have not been through the experience of provincial government that I suspect, if we were faced with some of these issues, we would be bobbing and weaving to some degree as well.

It's tough. I look at some of these municipalities and I say to myself, how is it possible that in the 1980s certain Toronto properties were carrying property assessment discounts offered by the municipal government 75 years ago to returning veterans from the Great War? I'm sure there's a good answer, but that was a problem McKeough faced, it was a problem Nixon faced and it's a problem Ernie Eves faces. As my friend has said, this is the sixth or seventh response to this problem, this challenge, by the current government. We are a long way from the promised land and I agree with the Canadian Federation of Independent Business and others who argue that there should be what my friends in Quebec would call a policy of "étapisme," a step at a time. It took us a long time to get into this mess and it's going to take us considerable time to get out of this mess.

It is absolutely true that, as my friends from Kingston and Fort William have made plain, what we are now expecting property tax to shoulder is going to be an aggravating factor. If you are, as I am, a resident of a small city in eastern Ontario, you have a fairly limited tax base, and we have quite a limited industrial and commercial tax base. In that we are very different from a city like Oakville or Mississauga. You betcha. You start imposing health and social service costs on that kind of a relatively fragile property tax base and you are playing with fire. You better have several more mitigating measures in your arsenal to keep that flame to a manageable level.

In fact, I was looking at the chart that was provided by the CFIB, looking at the tax ratios in various communities across the province. My friend Phillips has been talking about Parry Sound. Parry Sound is a very nice place and I'm sure well represented by our friend the Minister of Finance. But I remember just a year and a half ago reading in the Orillia paper how the Minister of Finance had given a special half-million-dollar grant to his community to help relieve the cost of policing on the local property tax base. So how do I compare that with my community, which didn't get that? How many more of those deals are out there made locally or provincially? Let me talk about a deal.

I want to say a couple of things before I talk about the deals. Here I will be perhaps more critical than I want to be. This bill, 140, I submit is a true testament to the power of a special interest lobby. The Legislature is getting this bill six weeks before the current operative Bill 79 is sunsetted. It's getting it very late in the day. I can tell you, we're only getting it after it has been worked up and worked over by big-time lobbyists. I suspect this bill was written downtown in one of the big

law firms and I suspect that before legislative counsel got it, it was essentially crafted by a very small group of lawyers and consultants who were there to do the bidding not of the broad public but of some very big, powerful industrial and commercial interests. I believe that and I'm not going to stop believing it because I hear too much on the ground as to where the benefits are flowing.

But let's talk about one benefit that I can point to, and I want the House to think about this. There is in Bill 140 a provision to change the property tax treatment of hydroelectric power stations. I will submit that this is a good change. In my view, it supports good energy policy in the province of Ontario. So at that level, I want to congratulate the Minister of Finance for that change. But I then ask a second question: does that change benefit anyone?

Let me just tell you that Her Majesty's provincial government, through the Ontario Power Generation Corp, owns, at last report, something like 69 hydroelectric stations in Ontario. Those power stations produce something like 7,150 megawatts of electricity for the province. They are a hugely valuable asset to Her Majesty's government and to Her Majesty's citizens in Ontario. What have we done here? Let me say again that I support the objective to which section 92 applies, but it's a lot more than that. We have given to the owner of the vast majority of hydroelectric stations in this province a very substantial commercial benefit. You will know that this Legislature passed, just two years ago, a bill to restructure the electricity industry in Ontario, and as part of that policy Her Majesty's provincial government in Ontario must, over a relatively short period of time, reduce its ownership of the generating portfolio by a very large percentage. So we have good public policy here which I support, but make no mistake about it, we have given to the owner of those assets—now, there are other owners. I think of corporations like Great Lakes Power. They own and operate hydroelectric resources in the province. There are municipal utilities that own and operate hydroelectric assets in the province. But the overwhelming majority of the hydroelectric resources in Ontario are owned today by the Ontario government, and we are going to be required by an act of this Legislature very soon to sell a substantial portion of that portfolio.

#### 2050

We will be giving ourselves, with section 92 of Bill 140, a very large benefit. That's a benefit that we can see. It's quite clearly set out in section 92 of Bill 140. I ask rhetorically, how many more of these benefits have we given that we can't see? I suspect they are there by the legion. Some of them may in fact speak to some kind of local or provincial public good, but because this bill is the handiwork of, in the main, very focused private interest lobbies, I suspect that a lot of these changes are going to visit substantial benefits to private interests. So my friends are right to say we have a multi-billion dollar part of the provincial municipal taxation world, most of which is going to be decided not in the Legislature but

behind the curtains at the administrative levels through regulation.

I was in Pembroke, where I live, talking to some business people the other day and they were walking me through some of their experiences with Bill 79. They are completely mystified as to how, in one case, a locally owned food store would have one kind of assessment and another nationally owned food store in a mall would seem to have a much more preferential treatment. The average person looking at these two businesses would say, by and large, that they are very much the same kind of businesses in the same community. But apparently the tax treatment is very different. I ask myself, has the chain benefited by a really well-organized, highly focused lobbyist in downtown Toronto working magic behind closed doors, all of it tucked way back in the fine print? I suspect there's probably some of that.

My friend from Kingston and my friend from Windsor have been on local governments; I haven't. This is a complicated business and there is a certain—what would I say? How many of us really know what's in this bill? I suspect very few. We're here to talk about basic principles, broad objectives. But for this Legislature to get this kind of a bill under these conditions without a lot of the regulations, without even knowing what the basic foundation is going to be for the tax year 2001, is really to stretch the point, surely.

Let me be fair. It's tough. It's not easy. We're dancing as fast as we can. But the idea that we are going to be out of the woods within six or 12 months to some kind of happy situation of greater parity and greater clarity is, I would have to submit, unlikely in the extreme.

Ms Martel made a point a while ago and she's absolutely right. Just before we got to Bill 79, whenever that was, two or three years ago, I remember going to two meetings. One of them was here, a very interested group of well-trained and highly experienced municipal clerks saying, "For God's sake, don't do this. You are just now going to compound the problem you're trying to fix." They seemed like a very smart group of public servants. I was at this meeting just after I'd come from a meeting in Trenton, where that local council was pleading with a number of eastern Ontario members, saying, "We know there's a problem, but please give us these kinds of instruments, give us some flexibility, and we can fix it, we think, a lot more fairly and a lot easier than you are going to be able to do with a big, blunt instrument being wielded out of Queen's Park." Both of those submissions of two years ago or three years ago, whenever it was, in retrospect certainly seem now to have had a lot of argument to their case.

I want to simply say again, when I look at what we have in Bill 140, and my colleague Mrs McLeod made the point, we've got municipal amalgamations in northern and rural Ontario. I represent a part of south Nipissing. I've got a municipality now that's amalgamated. We own 85% of the territory, as a provincial government. We are now imposing on that tax base all kinds of services that they've never had to pay for before. You talk

about tax ratios. Do you know the question they ask me in those communities, and rightly so? "Is the provincial government, as the owner of 85% of the land base, going to pay taxes?" Because Garry Guzzo might have a cottage, which I know he does out in Lanark, but he could have a cottage out in this territory. We're taxing him. His taxes are going up. The question property owners are asking in those communities, in that part of my riding which is in south Nipissing, is, "Is the government of Ontario, which owns 85% of the land in this township, going to pay any of the freight?" Unless I can give some kind of an answer to that, with some degree of permanence, all this talk about tax ratios is just so much theory, just so much talk.

Again, I was saying to my colleagues that in my community I own a home that according to this week's assessment is worth \$108,000. What would I get for it? I don't know. I'm not planning to sell it, but maybe I'd get \$105,000, if I was lucky. My taxes on that home in the city of Pembroke last year were, I think, about \$1,900.

**Mr Garry J. Guzzo (Ottawa West-Nepean):** The new mayor is going to bring them down.

**Mr Conway:** The member says that maybe new developments will bring them down. I look at some of these charts that have been distributed with this bill and I ask myself the question, how are some of these communities with relatively fragile tax bases going to survive? Amalgamation may help in some respects.

I see my friend from Ottawa West-Nepean here. In Ottawa, for example, and it's not alone—we've got Kingston and Sudbury, communities where there is substantial hospital restructuring. In Ottawa I think we're looking at something like \$243 million worth of capital dollars for hospital restructuring. There are some people in the community who think part of that should be assigned to a property tax base. I know that in Sudbury they've already had that debate.

The issue, surely, that the Legislature has to deal with is, what is fair to impose on a property tax base? I understand the argument from the government that we should be fair to business. There is an argument to say that over the decades there has been a tendency, both locally and provincially, to load a disproportionate amount of the burden on industrial and commercial properties. But are we now going to see the pendulum shoot to the other side and ask the senior citizen living in Pembroke in a modest home to pay for not just social housing, not just land ambulances, but perhaps even other costs that used to belong to the province and may not now or ever need to be, or should not be, attached to a property tax base? Those and other issues give me a great deal of pause.

**The Acting Speaker:** Comments or questions?

**Ms Martel:** With respect, I appreciate the comments made by the member for Renfrew-Nipissing-Pembroke, particularly with respect to the changes to the Electricity Act, which haven't been touched upon this evening—they may well have been last night, but I didn't have the pleasure of being here—since those are important changes that are being considered.

What I want to follow up on, though, is a point he made with respect to how much some of these municipalities can bear. I would just like to look at our own example. This government has forced restructuring in our own community and we will now become the city of greater Sudbury. We've also had a forced restructuring of our hospital services. This government's hand-picked transition team in that regard made a decision to close two of the three hospitals and expand the third quite significantly.

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The problem is that between that expansion at the hospital and the expansion at our cancer treatment centre, which absolutely has to happen if we're going to try to keep waiting lists under wraps, and with the expansion of a site to provide for more long-term-care beds, the total local share to pay for these three capital projects is now in the order of \$45 million. That is certainly why there have been a number of discussions at our regional council about how we are going to pay for this. Regional council traditionally has supported capital projects in our community. They supported the new cancer treatment facility when it was built; they've made a number of other donations through the property tax base to capital construction. But we are now looking at a \$45-million local share that we have to fund.

When I come this evening and say I am extremely concerned about the government's property tax changes because I know the increase is going to fall on homeowners, there's a reason why I have that concern: because over and above the download of services, we've now got to deal with this hospital restructuring and that download, and some of the decisions that have come from the transition board which are also downloaded on to our community.

**Mr Chudleigh:** The member for Renfrew-Nipissing-Pembroke makes a number of interesting points, as he always does. He's a great orator in the House. He mentioned Darcy McKeough, a former Treasurer of this province, a really great Treasurer, a man who, in 1976, talked about bringing forward legislation similar to what we have been struggling with and been bringing forward over the past five years. He was certainly a man who was ahead of his time. I think that was proven by the success he had when he went back into the private sector and guided Union Gas, whose head office is in Chatham, to long-term success in his chosen field of energy management.

Perhaps if the bill that he introduced in 1976 had been passed, some of the problems we have today, 25 years later, wouldn't be quite as acute. Perhaps if the next government of the day, the government of—the next Treasurer, I think, was Larry Grossman. Was there somebody in between him and Larry Grossman?

**Mr Duncan:** Frank Miller.

**Mr Chudleigh:** Frank Miller was Treasurer in between, and nothing happened, and nothing happened with Larry Grossman as far as municipal reform was concerned. Then the Liberal government took over in 1985;

nothing happened there. Nothing happened with the NDP government. Here we are some 24 years later, after Darcy McKeough started the initiative, and we are trying to catch up over that 24-year period to introduce some fairness and equity to the municipal tax system that would produce a much more fair tax system for all the people of Ontario.

**Mr Duncan:** I'm pleased to respond to my colleague from Renfrew-Nipissing-Pembroke. He is one of the members of this House—and there are members on all sides—who are really worth listening to, because you learn something when they speak, not only in terms of insight about the bill, but a little bit of the institutional history of the issue.

As I recall, the member raised three very significant points that struck me. Number one, he talked about what's in the bill that we don't understand. He used the example of the Hydro situation, which he is very familiar with. My experience with the past attempts by the government to make these kinds of sweeping changes is that there were a lot of things that weren't understood; some for the good, some for the bad, quite frankly. I know that after the first attempt, this is now the eighth bill where we're correcting past changes. One of the changes that resulted as part of their initial set of changes would have in effect driven many small businesses out of the downtown core of my home town, Windsor, because of the impact it had on these properties that hadn't been reassessed in many years. Then of course these caps, which we see extended here in this bill, were put on.

So the other point my colleague made was that this is not the end, this is not a perfect world. He said, and I felt he was accurate in reflecting, that yes, indeed, the government has taken on a tough issue. The government's made mistakes and it's incumbent upon the Legislature to look carefully at those mistakes. I think we can't see all of the outcomes here in this bill just yet.

Another issue he referred to was the inherent shifting within the bill, the inherent shifting of the balance of taxes, whether it's between industry groups or, in the case of my community, between commercial and small business ratepayers and residential ratepayers. My community is one of those where residential ratepayers will see substantial increases over time, even if the municipality is able to hold the line on expenses.

I felt the member shed some very insightful light into this particular debate.

**Mr Young:** I thank the member for Renfrew-Nipissing-Pembroke for his comments. He is indeed a very fine orator and he provides his comments, by and large, in a balanced fashion, far more so than most of the members of this assembly. For that I applaud him.

I also thank him for referencing the Canadian Federation of Independent Business, the CFIB. It's almost trite for a political party to say nowadays that they support small business. We all support small business; we all believe that small business is the engine that drives this economy or certainly plays a large part in that regard. So it is not surprising to have an organization that is the

spokesperson for small and medium business across this province—in the country, indeed—quoted. But I think it is particularly important to quote what they have said about this particular piece of legislation, not what they had said about some concerns they had about assessment and inequities that have developed over four or five decades. They said, “We believe you are seeking to strike a balance between encouraging the municipalities to be responsible in their handling of property taxes and mandatory measures/provincial regulatory powers should the municipality choose not to be responsible.” That is in correspondence dated November 16, 2000, signed by Judith Andrew, the vice-president of that organization.

She goes on to state, and once again I quote from her correspondence, “We also note and appreciate your announcement of the acceleration of the province’s planned business education tax cut by \$130 million, resulting in a total benefit of \$325 million annually.”

So it is true that the CFIB is an important spokesperson, but it is also true that they are very supportive of this legislation, and that should be considered by all the members when they decide to vote in due course.

**The Acting Speaker:** Response?

**Mr Conway:** I appreciate those comments. I gather from my friends in my caucus who’ve spoken to Ms Andrew and some of the people at the CFIB after the bill had been digested that they have slightly amended comments to what was just indicated.

But let me summarize by saying a couple of things. I think that in the matter of property tax change gradualism is a good strategy, transparency is a good strategy; I regret that this thing is as muddled as it appears to be. Other than a very few consultants and experts, I don’t imagine very many people are going to understand it.

Make no mistake about this: as much as we want to provide relief to the business community, given what we’ve done in terms of essentially capping what business is going to pay in terms of property taxes, for whatever good reason, and shoving soft services like land ambulances and social housing down on to the property tax base municipally, we are creating a situation where there is going to be enormous pressure on the residential property tax base. God help the provincial government if this economy starts to slow down, and instead of getting annual growth rates of 4% and 5%, we get something like 1% or 2% growth, and not all of it evenly distributed across the province, because this tax structure that we are moving toward is being floated happily on, as one of my colleagues said, the longest post-war expansion we’ve known. The business pages of today’s papers suggest to us that maybe, just maybe, there really is a soft landing. Maybe the soft landing is going to be a hard landing. I hope not. But there are real shifts and consequences to those property tax shifts that are being occasioned in part by Bill 140, and sadly most of the shift is going to be, it appears, on to the backs of residential property taxpayers, not just in Pembroke, but in Ottawa and in Shining Tree.

**The Acting Speaker:** Further debate?

**2110**

**Ms Martel:** It’s a pleasure for me to participate in the debate here this evening. There’s nowhere else I’d rather be, I’m sure. I’m sure all the other members feel the same way. I will be guided by this clock instead of that one, because I don’t really have an intention to come back here to speak for two minutes tomorrow if I don’t have to. I assume my remarks will be about 18 minutes or so and will wrap up when it is time to leave here this evening.

I’d like to make a number of comments here this evening about this bill. Where I want to start, as a reference point, is to go back to what I’ve heard some government members here say this evening, which is, “It takes great courage—and we were the government that showed courage—to try and reform the tax system.” Well and good, if that’s how some of those members want to perceive their role in tax reform, the role that they’ve played.

It takes courage to actually listen to the experts and implement what those experts know about the tax system. That’s what takes courage. It takes courage to try to change a system that may well have been wrong for many years, not over a short period of time as you ram it down people’s throats, but to gradually try to implement the change, along with the funding that needs to go for that to make sure you do it right. That’s where this government has gone completely off the rails. It doesn’t take courage to ram seven bills down people’s throats. That is, realistically, the sad story that we have here.

I go back to the period before we were debating Bill 79. That was almost two years to the day this evening that we debated that bill. The government, up until Bill 79, from 1995 to 1998, had no less than six bills allegedly in place to try to reform the tax system. Each bill was brought in to correct errors that had been made in the previous bill. Any member in this Legislature who has been following this will know that that is exactly the case. We were faced with, in that three-year period, no less than six bills, each one trying to correct mistakes made in the last. Regrettably, Bill 79, which we debated almost two years ago to the day this evening, was no different, because that bill was brought in to try to address some of the problems in Bill 6.

What was even more astonishing as we debated the bill that night was that in fact the Minister of Finance—I think it was his parliamentary assistant at the time—had to come into the House and admit that we would have to go into committee to deal with a clause that the Minister of Finance had left out in Bill 79. That clause was to cap multiresidential properties. That had been left out. So even in that bill, number seven, to fix six problems from before, we had to actually move into committee to make another amendment.

If the government had at all wanted to take the time and listen to the experts, I don’t think the government would have found itself in that unenviable position. There were experts out there who wanted to be heard, who did everything they could to be heard, whom the

government regrettably chose to ignore. One of those groups in particular was the association of clerks and municipal treasurers in the province who have many years of expertise in dealing with taxation matters.

As we debated Bill 79, on that very day that group called a press conference and made public statements that that bill, again, would not fix the problems from before nor would it resolve the inequities that are in the current system. But the government was in such a hurry—Speaker, you'll recall that they were operating yet at another deadline—that they chose to ignore what that association had to say. That situation was compounded by what I call the drive-through, fly-by-night assessment that the government did during that period to try to get some base of information with respect to tax rolls. Any number of people could tell you it was fly-by-night, drive-by assessment that was being done during that period. That as well led to many of the inequities that we're still trying to resolve here today.

The problem we've got, and I'll repeat it again, is that it doesn't take a lot of courage to ram stuff down people's throats without consulting with the experts because you've got a legislative deadline to meet. It does take some courage to say, "You know, after six bills and number seven maybe we have made some mistakes. Maybe it's time we started to listen to what some of these clerks and municipal treasurers have to say. Maybe it's time we slowed down and tried not to fix overnight what has been a long-standing problem." Surely that would have been in the best interests of Ontarians.

Here we are this evening, dealing with yet another bill which, frankly, again doesn't deal with the inequities and doesn't resolve them. I am interested in and look forward to seeing what the association has to say about this bill. I contacted the CAO in the city of greater Sudbury today because the city certainly had some comments to make with regard to Bill 79. They are so busy dealing with decisions that were made by the unelected, unaccountable transition board in my community that the finance staff has not yet had an opportunity to deal with this bill. But I look forward to their comments and I would look forward to the comments of the clerks and treasurers, because it would be interesting to see if they believe, two years later, after the fiasco that we dealt with between 1995 and 1998, that the government is finally starting to get this right.

Let me deal first with one of the issues that was raised earlier, and that has to do with the exemption from taxation for both seniors and the disabled. We know that in Bill 140, a municipality will now be given the power to defer tax increases for low-income seniors and disabled persons, tax increases that come from property taxes that have to be raised to deal with downloading and tax increases that come with future reassessment. I raised a very specific question with the government backbenchers that has yet to be answered. That question is: with respect to tax relief, who is going to pay? Is the province, that is allegedly so concerned about seniors and the disabled, going to provide the necessary funds to

municipalities to offer that tax relief to seniors and the disabled in their communities? Or is the government, once again, going to download that financial cost on to the municipalities? I asked that very specific question and I didn't get an answer. I am left to assume that the answer is no, that it is the municipality that, among all of its other costs and expenses and services that it's trying to deliver, will now be forced to also find the money necessary for that tax relief.

So despite everything the government representative had to say tonight about how they care so much about the disabled and seniors, the government itself of this province is not putting any money on the table to guarantee that that tax relief will actually be provided. I think if the government is serious about its alleged concern for seniors and for the disabled, then this government, in this time of great economic prosperity, will ante up the provincial funding necessary and flow that to municipalities to guarantee that seniors and the disabled will actually see that relief in the form of money back in their pockets. But I suspect that's not something the government wants to do, and I think that's why I didn't get an answer to that important question this evening.

The problem with the bill is that at the end of the day in my community, in Hamilton, in Niagara and in many other communities any tax increases that come will be borne solely by homeowners, by residential taxpayers, by families in the province of Ontario. It does in my region, it does in Hamilton and it probably does in your community too, Mr Speaker. As such, I think this bill sets us up for an even greater loss of services at the local level. I say that because, over and above all the costs that municipalities have to bear with the download, and those costs are substantial, we also know that municipalities are not going to want to raise taxes to provide those services and have solely residential taxpayers in their communities bear that cost. That's not a political gamble they're going to want to take, so many of them won't, and the end reality will be that many important local services which our residents need, like our seniors, like the disabled, are just not going to be delivered in our communities. Who benefits if that's the way this scheme is going to work?

#### 2120

I continue to be really worried about the costs of the download, which are costs that have not been fully seen at the local level. This government was very quick to download costs of ambulance services 100%, child care, 100% of public health, 100% of municipal transit, 100% of assessment for property tax, and water and sewer assessments as well. The government was quick to do that and to try and claim that it was revenue-neutral, that there would be no reason at the local level to increase taxes. Yet we saw as recently as yesterday that the Provincial Auditor, in his review of land ambulances, tells a very different tale. In the audit that was released yesterday, not only did it talk about the terrible rate of response times of land ambulance operators and how that was putting people at risk, but the auditor also made very

clear the costs that municipalities are going to have to assume when this downloading of land ambulances occurs.

The ministry in 1998 estimated that it would be about a \$40-million additional cost and about \$11.6 million in one-time funding that would be needed to get up to current response times. The auditor in his report yesterday said the cost is closer to \$100 million, that the government has underestimated the cost that municipalities, taxpayers at the local level, are going to have to bear once they assume 100% of these costs and once all these costs have been fully realized. So we're looking at \$100 million in costs, and I suspect it's probably even higher than that.

In my own community, as recently as November 8 a resolution was passed by the regional municipality to request that the province of Ontario, through the Ministry of Health, reinstate the hours and the funds needed to bring land ambulance service to the 1996 provincial standards, as they are their own standards—"their" standards being the Harris government standards.

So this problem of downloading has not gone away, has not diminished, has not decreased. It's very clear, a large council like my own which represents over 140,000 people continues to understand very clearly, that there is no neutrality with respect to the costs that have been downloaded and what the province has picked up. In one case alone, which is ambulance services—albeit that's a major cost that has been downloaded—they know we're going to experience much more of an additional cost. That's why they are back to the province to ask for money just to meet the standards this government set in 1996, which we haven't been able to meet yet because we haven't been able to afford to do it.

My concern is that that is only one of the services that has been downloaded where we're starting to see the additional costs and starting to figure out how we're going to try and pay for them. In that regard, recognizing clearly that as soon as this bill is passed, those increased costs and others that come from the download will be solely borne on the backs of homeowners, residential taxpayers, families in Ontario, where is the fairness in that? This government describes this as a bill that provides and continues the fairness. Many people would argue that they haven't seen it yet and they don't expect to as that download continues. If we're going to bear

these additional costs for land ambulances and many others, if they're going to be borne solely by families, where is the fairness in that?

The other problem we've got that many other municipalities haven't is that the transition board—unelected, unaccountable—that was put in place by this government has also made a number of financial decisions which will have a direct impact on the tax base in our community. One most recent decision they made was to cut the Development Charges Act. Those are the charges that developers would pay to create residential housing in our community. They're going to cut those charges and in effect create a municipal subsidy for developers in our community to build residential housing. The argument the transition board made was that it would be good for residential housing. The problem was that a 1986 study done in our community on this very issue showed that there was no evidence whatsoever to support that, given a municipal subsidy, developers would create more housing; none at all. But now the transition board, without the consent of elected officials, without having any vote by municipal taxpayers, has made this additional change, which will again result in a huge cost to our municipalities. In fact, homeowners, residential taxpayers, are going to now be subsidizing even further some of the developers in our community.

As I wrap up, because the hour is late, I don't think this bill, once we get a chance to look all the way through it, will really deal with any of the inequities or discrepancies that came from the other seven bills that were before it. I worry about that, because with this bill in particular it is very clear that any tax increases will have to be borne by homeowners, by residential property taxpayers, by families. Those costs in our community continue to be very significant. I suspect they are significant in many communities across the province. With those increased additional costs from downloading, with the increased costs we have to bear in our communities with hospital restructuring, with the increased costs we have to bear because of the decisions from the transition board, I wonder how residential taxpayers in our communities are really going to cope financially.

**The Acting Speaker:** It being 9:30 of the clock, this House stands adjourned until 10 o'clock tomorrow morning, November 23.

*The House adjourned at 2127.*

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**ASSEMBLÉE LÉGISLATIVE DE L'ONTARIO**

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Guelph-Wellington	Elliott, Brenda (PC)		
Haldimand-Norfolk-Brant	Barrett, Toby (PC)		
Haliburton-Victoria-Brock	<b>Hodgson, Hon / L'hon Chris</b> (PC) Chair of the Management Board of Cabinet / président du Conseil de gestion		
Halton	Chudleigh, Ted (PC)		
Hamilton East / -Est	Agostino, Dominic (L)		

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Oshawa	Ouellette, Jerry J. (PC)	Stoney Creek	Clark, Brad (PC)
Ottawa Centre / -Centre	Patten, Richard (L)	Stormont-Dundas-Charlottenburgh	Cleary, John C. (L)
Ottawa-Orléans	Coburn, Brian (PC)	Sudbury	Bartolucci, Rick (L)
Ottawa South / -Sud	McGuinty, Dalton (L) Leader of the Opposition / chef de l'opposition	Thornhill	Molinari, Tina R. (PC)
Ottawa West-Nepean / Ottawa-Ouest-Nepean	Guzzo, Garry J. (PC)	Thunder Bay-Atikokan	McLeod, Lyn (L)
Ottawa-Vanier	Boyer, Claudette (L)	Thunder Bay-Superior North / -Nord	Gravelle, Michael (L)
Oxford	<b>Hardeman, Hon / L'hon Ernie</b> (PC) Minister of Agriculture, Food and Rural Affairs / ministre de l'Agriculture, de l'Alimentation et des Affaires rurales	Timiskaming-Cochrane	Ramsay, David (L)
Parkdale-High Park	Kennedy, Gerard (L)	Timmins-James Bay / Timmins-Baie James	Bisson, Gilles (ND)
Parry Sound-Muskoka	<b>Eves, Hon / L'hon Ernie L.</b> (PC) Deputy Premier, Minister of Finance / vice-premier ministre, ministre des Finances	Toronto Centre-Rosedale / Toronto-Centre-Rosedale	Smitherman, George (L)
Perth-Middlesex	Johnson, Bert (PC)	Toronto-Danforth	Churley, Marilyn (ND)
Peterborough	Stewart, R. Gary (PC)	Trinity-Spadina	Marchese, Rosario (ND)
Pickering-Ajax-Uxbridge	<b>Ecker, Hon / L'hon Janet</b> (PC) Minister of Education / ministre de l'Éducation	Vaughan-King-Aurora	<b>Palladini, Hon / L'hon Al</b> (PC) Minister of Economic Development and Trade / ministre du Développement économique et du Commerce
Prince Edward-Hastings	Parsons, Ernie (L)	Waterloo-Wellington	Arnott, Ted (PC)
Renfrew-Nipissing-Pembroke	Conway, Sean G. (L)	Whitby-Ajax	<b>Flaherty, Hon / L'hon Jim</b> (PC) Attorney General, minister responsible for native affairs / procureur général, ministre délégué aux Affaires autochtones
Sarnia-Lambton	Di Cocco, Caroline (L)	Willowdale	Young, David (PC)
Sault Ste Marie	Martin, Tony (ND)	Windsor West / -Ouest	Pupatello, Sandra (L)
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		York Centre / -Centre	Kwinter, Monte (L)
		York North / -Nord	Munro, Julia (PC)
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A list arranged by members' surnames and including all responsibilities of each member appears in the first and last issues of each session and on the first Monday of each month.

Une liste alphabétique des noms des députés, comprenant toutes les responsabilités de chaque député, figure dans les premier et dernier numéros de chaque session et le premier lundi de chaque mois.

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