

Authority: Strategic Policies and Priorities Committee, Report 26, Clause 17,
as adopted by City of Toronto Council on December 16 and 17, 1998
Enacted by Council: December 17, 1998

CITY OF TORONTO

BY-LAW No. 966-1998

To exclude Certain Properties from the Application of By-Law 472-1998, being a By-law “To Phase-in 1998 Assessment-Related Tax Increases and Decreases for the Residential Property Class”.

WHEREAS subsection 372(1) of the *Municipal Act*, as amended (the “Act”) provides that the council of a municipality, other than a lower-tier municipality, may pass a by-law to phase-in a 1998 Assessment-Related Tax Increase or Decrease to be determined in accordance with section 372.1 of the Act; and

WHEREAS at its special meeting of July 21 and 23, 1998, City Council enacted By-law No. 472-1998, being a by-law “To Phase-in 1998 Assessment-Related Tax Increases and Decreases for the Residential Property Class”; and

WHEREAS subsection 372(6) of the Act provides that if there has been a change in the use or character of any land or in its classification under the *Assessment Act* that, in the opinion of the council of the municipality, makes a phase-in or the continuation of a phase-in in respect of such land inappropriate, the council may in the by-law passed under subsection 372(1) of the Act or in another by-law exclude such land from the application of the phase-in; and

WHEREAS paragraph 7 of By-law No. 472-1998 provides that if there has been a change in use or character of any real property in the residential property class or in its classification under the *Assessment Act* that makes a phase-in or the continuation of a phase-in in respect of such property inappropriate, Council may by by-law exclude such property from the application of the phase-in.

WHEREAS subsection 39.1(1) of the *Assessment Act*, as amended, provides that a person who has received a notice of assessment under that Act may request the assessment commissioner to reconsider the person’s assessment including the classification of the person’s land; and

WHEREAS subsection 40(1) of the *Assessment Act*, as amended, provides that any person may complain in writing to the Assessment Review Board that, *inter alia*, the classification of the person’s land or another person’s land is incorrect;

The Council of the City of Toronto HEREBY ENACTS as follows:

1. A property shall be excluded from the application of By-law 472-1998, being a by-law “To phase-in 1998 Assessment-Related Tax Increases and Decreases for the Residential Property Class”, upon notice thereof being provided to the City of Toronto by the Assessment Review Board, if:

- (a) the property was incorrectly classified for the 1998 taxation year, as belonging to a property class other than the residential/farm property class, and
- (b) as a result of a request for reconsideration pursuant to section 39.1 of the *Assessment Act*, or as a result of a complaint to the Assessment Review Board pursuant to subsection 40(1) of the *Assessment Act*, the property was re-classified as belonging to the residential/farm property class for the 1998 taxation year.

2. This by-law shall be deemed to have come into force on the 23rd day of July, 1998.

ENACTED AND PASSED this 17th day of December, A.D. 1998.

CASE OOTES,
Deputy Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)