

Authority: Strategic Policies and Priorities Committee Report No. 9, Clause No. 9,
as adopted by City of Toronto Council on May 11 and 12, 1999
Enacted by Council: May 12, 1999

CITY OF TORONTO

BY-LAW No. 286-1999

**To amend By-law No. 966-1998 being a By-law
“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/Farm Property Class’ ”.**

WHEREAS subsection 372(6) of the *Municipal Act*, as amended (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 at its meeting of December 16 and 17, 1998, City Council adopted the recommendations of the Chief Financial Officer and Treasurer that, where there has been a change in the classification of a property between the 1997 and 1998 tax years, and the property has been converted to residential uses for all of 1998, such property should be excluded from the phase-in of assessment-related tax increases and decreases under By-law No. 472-1998; and

WHEREAS By-law No. 966-1998 limits such exclusion to properties which changed classification between the 1997 and 1998 tax years as a result of requests for reconsideration or assessment appeals;

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

1. Section 1 of By-law No. 966-1998 is deleted and the following substituted:

- “1. A property shall be excluded from the application of By-law No. 472-1998 if:
- (1) there has been a change in use or character of the property between 1997 and 1998, and;
 - (2) the property was classified for the 1997 taxation year as belonging to a property class other than the residential/farm property class according to the assessment roll for 1997 as most recently revised and;
 - (3) (a) the property was classified as belonging to the residential/farm property class for the 1998 taxation year; or

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

ENACTED AND PASSED this 12th day of May, A.D. 1999.

CASE OOTES,
Deputy Mayor

NOVINA WONG,
City Clerk

(Corporate Seal)