

Authority: Administration Committee Report No. 1, Clause No. 7,
as adopted by City of Toronto Council on February 1, 2 and 3, 2005
Enacted by Council: February 16, 2005

CITY OF TORONTO

BY-LAW No. 131-2005

To amend City of Toronto Municipal Code Chapter 767, Taxation, respecting the delegation of the powers and functions of Council to the Assessment Review Board under section 334 of the *Municipal Act, 2001*, and under sections 2, 3 and 4 of Ontario Regulation 399/03.

WHEREAS section 334 of the *Municipal Act, 2001* (the “Act”) allows applications to be made to the Treasurer of a local municipality for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made, by any person who was overcharged by reason of a gross or manifest error that is a clerical error, the transposition of figures, a typographical error or similar type of error in the calculation of taxes under Part IX of the Act, and that section 357 of the Act applies to such applications; and

WHEREAS section 3 of Ontario Regulation 399/03 (the “Regulation”) allows applications to be made to the Treasurer of a local municipality under section 334 of the Act, in respect of gross or manifest errors in the calculation of taxes under Part IX of the Act or under Part XXII.1, XXII.2 or XXII.3 of the *Municipal Act, R.S.O. 1990* (the “old Act”), for up to six years prior to the year in which the application is made, and that section 357 of the Act applies to such applications; and

WHEREAS subsection 357(11) of the Act allows the council to pass a by-law authorizing the Assessment Review Board to exercise the powers and functions of the council under subsections (1) and (5) with respect to applications made under this section; and

WHEREAS section 4 of the Regulation provides that, for the purpose of section 359 of the Act, gross or manifest error includes an error in the calculation of taxes under Part IX of the Act or under Part XXII.1, XXII.2 or XXII.3 of the old Act, and subsection 359(8) of the Act provides that the council may pass a by-law authorizing the Assessment Review Board to exercise the powers and functions of the council under subsections (1) and (3) with respect to applications made under this section; and

WHEREAS section 2 of the Regulation allows unpaid taxes for all years to be apportioned under clause 356(1)(b) of the Act, while clause 356(1)(b) of the Act only allows for the apportionment of taxes for the year in respect of which the application is made and two prior years, and subsection 356(8) allows a local municipality to pass a by-law authorizing the Assessment Review Board to exercise the powers and functions of the council under clause (1)(b) with respect to applications made under this section;

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

1. Chapter 767, Taxation, of The City of Toronto Municipal Code is amended by adding the following article:

ARTICLE IA
**Appointment of Assessment Review Board to hear Applications made under
Section 334 of the *Municipal Act, 2001*, and to hear Applications made under
Section 2, 3 and 4 of Ontario Regulation 399/03**

§ 767-1.1 Assessment Review Board.

The Council of the City of Toronto authorizes the Assessment Review Board to exercise its powers and functions under:

- (a) section 334 of the *Municipal Act, 2001*;
- (b) section 2 of Ontario Regulation 399/03, which, for clarity, only includes applications for the apportionment of taxes for the year which is three years prior to the year in which the application is made and any preceding years;
- (c) section 3 of Ontario Regulation 399/03; and
- (d) section 4 of Ontario Regulation 399/03.

ENACTED AND PASSED this 16th day of February, A.D. 2005.

DAVID R. MILLER,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)