

New Municipal Legislation

The Assessment Amendment Act, 1907

The amendments to the Assessment Act of 1904, passed at the recent session of the Ontario Legislature, were not numerous, but some of them are of considerable importance.

Section 1 provides for the assessment of structures, pipes, poles, wires or other property assessable under the Act, when erected or placed upon, in, over, under or affixed to a roadway forming the boundary line between two local municipalities. This property is to be assessed by the municipality in or nearer to which the greater portion of the property is situate, and one-half the taxes collected on the assessment are to be paid over by the municipality which makes the assessment to the other municipality interested.

Sections 3 and 4 repeal the amendments made last session as to the assessment of oil lands, and provide for the payment of the income tax to the municipality in which a mine or mineral work is located. Section 4 also fixes the minimum assessment for each oil or gas well operated at twenty dollars.

Section 5 provides for the assessment at their actual value of petroleum mineral rights when they have been reserved to the Grantor in the Deed of Conveyance of the lands.

Section 6 provides that ground in cities shall be deemed vacant land and assessable as provided in subsection 1 of section 40 of the Act, when it exceeds fifty acres.

Section 7 makes provision for the payment of members of Courts of Revision in cities.

Section 8 authorizes the sending of tax notices to the persons taxed by the collector in TOWNSHIPS by mail to the addresses of the residences or places of business of such persons, if he has been empowered to do so by by-law of the council of the municipality.

The following is the full text of the Act :

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows :

Assessment of Pipes, Poles, etc., on Boundary Lines.

1. *The Assessment Act* is amended by adding thereto the following section :

10a. Subject to subsection 9 of section 14 of this Act, whenever any structures, pipes, poles, wires or other property otherwise assessable under this Act are erected or placed upon, in, over, under or affixed to the roadway forming the boundary line between two local municipalities or so that such structures are in some places on one side of the centre of such boundary line and in some places on the other or are so erected or placed on a road which is a boundary line, although the same may deviate so as in some places to be wholly or partly in either of them, the person, corporation or company liable to assessment therefor shall be assessed therefor by the municipality in or nearer to which the greater portion of the said property so liable to assessment is situate and the municipality so assessing the same shall pay over to the municipality jointly interested in such boundary line one half the taxes collected on such assessment.

2. Subsections 1 and 2 of section 12 of *The Assessment Act* are amended by adding at the beginning of each the words "Subject to the provisions of subsection 3 of section 36 of this Act."

Assessment of Oil Lands.

3. Subsection 1 of section 36 of *The Assessment Act* is amended by striking out the words "other than oil lands" added therein by section 10 of *The Assessment Amendment Act, 1906*.

4. Subsection 3 of section 36 of *The Assessment Act* is amended

by striking out the words "other than oil lands" and the words "other than those on oil lands" inserted therein by section 11 of *The Assessment Amendment Act, 1906*, and by adding at the end thereof the following words : "and the assessment on such income shall be made by and the tax leviable thereon shall be paid to the municipality in which such mine or mineral work is situate. Provided, however, that the assessment for income from each oil or gas well operated at any time during the year shall be at least twenty dollars."

Assessment of Petroleum Mineral Rights Reserved.

5. Section 36 of *The Assessment Act* is amended by adding thereto the following subsection :

(4) Where in any deed or conveyance of lands heretofore or hereafter made the petroleum mineral rights in such lands have been or shall be reserved to the grantor such mineral rights shall be assessed at their actual value.

What Deemed Vacant Land in Cities.

6. Subsection 1 of section 40 of *The Assessment Act* is amended by striking out the word "two" in the seventh line of the said subsection and substituting therefor the word "fifty."

Payment of Members of Courts of Revision in Cities.

7. Subsection 2 of section 57 of *The Assessment Act* is repealed and the following substituted therefor :

2. Each member of the Court of Revision for a city shall be paid such sum for his services as the council may by by-law or resolution provide.

Collectors in Townships May Mail Tax Notices.

8. Sub-section 2 of section 99 of *The Assessment Act* is amended by adding after the word "towns" in the first line the word "townships."

Act for the Improvement of Public Highways, 1907

The Highway Improvement Act, providing for county systems of roads, and the payment of one-third of the cost of construction by the Province, was revised and consolidated at the recent session of the Legislature, changes being made with respect to procedure in establishing a county system, and to special grants made to townships and villages.

County councils are now empowered to designate and assume a system of county roads without the approval of the township councils. This was deemed proper in view of the fact that county councils are now composed of the reeves and deputy-reeves of the several municipalities, thus fully representing the local councils. The by-law may be submitted to a vote of the ratepayers, but this is not necessary.

Provision is more definitely made for the making of grants to townships not proportionately benefited by the county road system ; also for making grants to towns and villages to be spent on continuations of the county road system. These grants are to form a recognized part of the county expenditure and one-third will be paid by the Province.

The Act has been simplified in several respects and is as follows :

HIS MAJESTY, by and with the advice and consent of the Legislative Assembly of the province of Ontario enacts as follows :—

\$1,000,000 Appropriated for Road Improvements.

1. The sum of \$1,000,000 is hereby set apart to be paid out of the Consolidated Revenue Fund of the Province to aid in the improvement of public highways subject to the terms and conditions hereinafter set forth. 1 Edw. VII., c. 32, s. 1.