[Français](http://www.ontario.ca/fr/lois/loi/90m59)

Municipal Tax Assistance Act

R.S.O. 1990, Chapter M.59

**Consolidation Period:** From May 8, 2018 to the [e-Laws currency date](http://www.e-laws.gov.on.ca/navigation?file=currencyDates&lang=en).

Last amendment: [2018, c. 8, Sched. 18](http://www.ontario.ca/laws/statute/S18008" \l "sched18s1).

Legislative History: 1997, c. 29, s. 63; 1998, c. 3, s. 36; 1998, c. 15, Sched. E, s. 22; [2000, c. 25, s. 48](http://www.ontario.ca/laws/statute/S00025" \l "s48); [2002, c. 17, Sched. F, Table](http://www.ontario.ca/laws/statute/S02017" \l "schedfs2); [2002, c. 22, s. 163](http://www.ontario.ca/laws/statute/S02022" \l "s163); [2006, c. 19, Sched. O, s. 4](http://www.ontario.ca/laws/statute/S06019" \l "schedos4); [2006, c. 21, Sched. F, s. 140](http://www.ontario.ca/laws/statute/S06021" \l "schedfs140s1); [2006, c. 32, Sched. C, s. 37](http://www.ontario.ca/laws/statute/S06032" \l "schedcs37s1); [2018, c. 8, Sched. 18](http://www.ontario.ca/laws/statute/S18008" \l "sched18s1).

Definitions

**1** In this Act,

“Crown agency” means an agency of the Crown in right of Ontario, but does not include Ontario Hydro Financial Corporation; (“organisme de la Couronne”)

“highways” means highways, docks, ferries, wharfs, parking lots in connection therewith, land held to provide clear view at road junctions and railroad crossings, and land acquired and held for future highways; (“voies publiques”)

“Minister” means the Minister of Municipal Affairs and Housing; (“ministre”)

“municipality” means a local municipality; (“municipalité”)

“provincial property” means real property owned by the Crown in right of Ontario or by any Crown agency, but does not include property owned or held in trust by Ontario Hydro Financial Corporation; (“biens provinciaux”)

“real property” includes buildings and structures erected thereon; (“bien immeuble”)

“tenant” means a tenant within the meaning of section 18 of the Assessment Act. (“locataire”) R.S.O. 1990, c. M.59, s. 1; 1997, c. 29, s. 63 (1); 1998, c. 15, Sched. E, s. 22; 2002, c. 22, s. 163; 2018, c. 8, Sched. 18, s. 1.

**Section Amendments with date in force (d/m/y)**

1997, c. 29, s. 63 (1) - 01/01/1998; 1998, c. 15, Sched. E, s. 22 (1, 2) - 01/04/1999

[2002, c. 22, s. 163](http://www.ontario.ca/laws/statute/S02022" \l "s163) - 09/12/2002

[2018, c. 8, Sched. 18, s. 1](http://www.ontario.ca/laws/statute/S18008" \l "sched18s1) - 08/05/2018

Limitation

**2** (1)  Nothing in this Act confers a right to a payment. R.S.O. 1990, c. M.59, s. 2 (1).

Idem

(2)  Nothing in this Act authorizes a municipality to levy taxes on provincial property or against the Crown in right of Ontario or any Crown agency. R.S.O. 1990, c. M.59, s. 2 (2).

Non-application

**3** (1)  Subject to the regulations, this Act does not apply to,

(a) parks operated under the Niagara Parks Act or the St. Lawrence Parks Commission Act, hospitals, penal institutions, educational institutions, museums, libraries, highways, correctional institutions, cemeteries, minerals, cooling stations, weigh-scales and inspection stations, fish hatcheries or provincial forests;

(b) real property that is subject to municipal taxation under section 18 of the Assessment Act; or

(c) unpatented lands, unless they are occupied by a tenant. 2018, c. 8, Sched. 18, s. 2 (1).

Minister’s decision

(2)  The Minister may decide as to whether this Act applies to any provincial property and the Minister’s decision is final. R.S.O. 1990, c. M.59, s. 3 (2).

(3)  Repealed: 2018, c. 8, Sched. 18, s. 2 (2).

**Section Amendments with date in force (d/m/y)**

1998, c. 3, s. 36 - 11/06/1998

[2018, c. 8, Sched. 18, s. 2 (1, 2)](http://www.ontario.ca/laws/statute/S18008" \l "sched18s2s1) - 08/05/2018

Payments

**4** (1)  The Minister, in respect of provincial property owned by the Crown in right of Ontario and not occupied by a Crown agency, may pay in each year to the municipality in which the property is situate an amount equal to the tax for municipal purposes that would be payable if the property were taxable. 1997, c. 29, s. 63 (2).

Same

(2)  Every Crown agency, in respect of provincial property owned or occupied by it, may pay in each year to the municipality in which the property is situate an amount equal to the tax for municipal purposes that would be payable if the property were taxable. 1997, c. 29, s. 63 (2).

Crown tenants

(3)  Despite subsections (1) and (2), the following rules apply to provincial property occupied by a tenant:

1. The Minister or Crown agency that owns the property may pay in each year to the municipality in which the property is situate an amount equal to the tax for municipal and school purposes that would be payable if the property were taxable.

2. Unless the parties have agreed otherwise, the tenant shall owe a debt to the Crown or Crown agency, as the case may be, equal to the amount paid under paragraph 1.

3. If the Crown or Crown agency that owns the provincial property is required, under an agreement made before January 1, 1998, to pay any tax payable as a result of the application of section 18 of the Assessment Act, the tenant’s debt under paragraph 2 shall be reduced to the extent that the Crown or Crown agency would have been required under the agreement to pay the tax payable if section 18 of the Assessment Act still applied. 2018, c. 8, Sched. 18, s. 3 (1).

Exception

(3.1)  Subsection (3) does not apply with respect to provincial property designated by the Minister under subsection (3.2). 2006, c. 19, Sched. O, s. 4.

Designation

(3.2)  The Minister may designate provincial property that was leased under the Home Ownership Made Easy program administered by the Canada Mortgage and Housing Corporation for the purposes of subsection (3.1). 2006, c. 19, Sched. O, s. 4.

Revocation of designation

(3.3)  A designation made under subsection (3.2) is deemed to have been revoked on the day the lease referred to in subsection (3.2) expires or is otherwise terminated, or, if the lease is assigned, extended or renewed, on the day the assignment, extension or renewal expires or is otherwise terminated. 2006, c. 19, Sched. O, s. 4.

Not a regulation

(3.4)  A designation made under subsection (3.2) is not a regulation within the meaning of Part III (Regulations) of the Legislation Act, 2006. 2006, c. 19, Sched. O, s. 4; 2006, c. 21, Sched. F, s. 140 (3).

Copy of designation

(3.5)  The Minister shall provide a copy of a designation made under subsection (3.2) to the Municipal Property Assessment Corporation and to any local municipality in which any part of the property is located. 2006, c. 19, Sched. O, s. 4.

Prescribed payments

(4)  The Minister of Finance may make regulations, in relation to property that is not taxable, authorizing the Minister of Municipal Affairs and Housing or a Crown agency to make payments to the municipality in which the property is situate, subject to the following:

1. The regulations shall apply only with respect to property of a class prescribed in the regulations.

2. The amount that the Minister or Crown agency is authorized to pay shall be determined by the Minister or Crown agency but shall not exceed the tax for municipal and school purposes that would be payable if the property were taxable. 1997, c. 29, s. 63 (2).

Same

(4.1)  A regulation under subsection (4) may provide either or both of the following:

1. Despite subsection 3 (1), the regulation applies to property described in that subsection.

2. If the property has a tenant, the tenant owes a debt to the Crown or Crown agency, as the case may be, equal to the amount paid to the municipality under the regulation, subject to such reductions as may be specified. 2018, c. 8, Sched. 18, s. 3 (2).

Provincial property

(5)  Despite subsection 3 (1) of this Act, subsection 61 (5) of the Drainage Act and a regulation made under section 400 of the Municipal Act, 2001 and a regulation made under section 266 of the City of Toronto Act, 2006, the Minister or the Crown agency may pay local improvement and drainage assessments in respect of any provincial property. 2002, c. 17, Sched. F, Table; 2006, c. 32, Sched. C, s. 37 (1).

Sewer and waterworks rates

(6)  The Crown in right of Ontario or any Crown agency may, in respect of any provincial property, pay fees and charges imposed under the Municipal Act, 2001 or the City of Toronto Act, 2006 in respect of capital costs and the operating, repair and maintenance costs of water and sewage works. 2006, c. 32, Sched. C, s. 37 (2).

Interpretation

(6.1)  In subsection (6),

“water and sewage works” has the same meaning as “work” in subsection 88 (2) of the Municipal Act, 2001. 2002, c. 17, Sched. F, Table.

Garbage rates

(7)  The Crown in right of Ontario or any Crown agency may, in respect of any provincial property, pay levies imposed under section 326 of the Municipal Act, 2001 or section 287 of theCity of Toronto Act, 2006, as the case may be, in respect of the collection, removal and disposal of garbage. R.S.O. 1990, c. M.59, s. 4 (7); 2002, c. 17, Sched. F, Table; 2006, c. 32, Sched. C, s. 37 (3).

(8)  Repealed: 2002, c. 17, Sched. F, Table.

Minimum payable re agricultural stations and provincial parks

(9)  Despite any other provision of this Act, the minimum amount payable under subsections (1) and (2) to a municipality in respect of agricultural research stations, provincial parks, historical parks and wilderness areas situate in the municipality shall be an amount equal to the amount the municipality was entitled to receive in 1983 under subsection 160 (7) of the Municipal Act, being chapter 302 of the Revised Statutes of Ontario, 1980, and section 4 of the Provincial Parks Municipal Tax Assistance Act, being chapter 402 of the Revised Statutes of Ontario, 1980, as those provisions read on the 31st day of December, 1983. R.S.O. 1990, c. M.59, s. 4 (9).

(10), (11)  Repealed: 1997, c. 29, s. 63 (3).

**Section Amendments with date in force (d/m/y)**

1997, c. 29, s. 63 (2, 3) - 01/01/1998

[2000, c. 25, s. 48](http://www.ontario.ca/laws/statute/S00025" \l "s48) - 04/12/2000

[2002, c. 17, Sched. F, Table](http://www.ontario.ca/laws/statute/S02017" \l "schedfs2) - 01/01/2003

[2006, c. 19, Sched. O, s. 4](http://www.ontario.ca/laws/statute/S06019" \l "schedos4) - 22/06/2006; [2006, c. 21, Sched. F, s. 140 (3)](http://www.ontario.ca/laws/statute/S06021" \l "schedfs140s3) - 25/07/2007; [2006, c. 32, Sched. C, s. 37 (1-3)](http://www.ontario.ca/laws/statute/S06032" \l "schedcs37s1) - 01/01/2007

[2018, c. 8, Sched. 18, s. 3 (1, 2)](http://www.ontario.ca/laws/statute/S18008" \l "sched18s3s1) - 08/05/2018

Payment by Minister

**5** The Minister may make a payment under this Act on behalf of any ministry or Crown agency and the payment may be recovered from the ministry or Crown agency on whose behalf the payment was made. R.S.O. 1990, c. M.59, s. 5.

Funds for payments

**6** (1)  In respect of provincial property owned and occupied by the Crown in right of Ontario, the money required for the purposes of this Act are payable out of the money appropriated therefor by the Legislature. R.S.O. 1990, c. M.59, s. 6 (1).

Idem

(2)  In respect of provincial property owned or occupied by a Crown agency, the money required for the purposes of this Act are payable out of the funds of the agency. R.S.O. 1990, c. M.59, s. 6 (2).

Application of Act

**7** The provisions of this Act apply despite anything in any other general or special Act or any agreement heretofore made. R.S.O. 1990, c. M.59, s. 7.

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