[Français](http://www.ontario.ca/fr/lois/loi/97o43)

Municipal Property Assessment Corporation Act, 1997

S.O. 1997, CHAPTER 43  
Schedule G

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Interpretation

Definition

**1** In this Act,

“Corporation” means the Municipal Property Assessment Corporation; (“Société”)

“Minister” means Minister of Finance. (“ministre”) 1997, c. 43, Sched. G, s. 1; 2002, c. 17, Sched. F, Table; 2017, c. 34, Sched. 29, s. 1.

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

[2002, c. 17, Sched. F, Table](http://www.ontario.ca/laws/statute/S02017" \l "schedfs1s1) - 01/01/2003

[2017, c. 34, Sched. 29, s. 1](http://www.ontario.ca/laws/statute/S17034" \l "sched29s1) - 14/12/2017

Establishment and Administration of the Corporation

Corporation continued

**2** (1)  The Ontario Property Assessment Corporation is hereby continued under the name Municipal Property Assessment Corporation in English and Société d’évaluation foncière des municipalités in French. 2001, c. 8, s. 196.

Members

(2)  The Corporation is composed of its members. Every municipality in Ontario is a member of the Corporation. 1997, c. 43, Sched. G, s. 2 (2).

Crown agency

(3)  The Corporation is not a Crown agent. 1997, c. 43, Sched. G, s. 2 (3).

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

[2001, c. 8, s. 196](http://www.ontario.ca/laws/statute/S01008" \l "s196) - 29/06/2001

Board of directors

**3** (1)  The affairs of the Corporation shall be managed by its board of directors. 1997, c. 43, Sched. G, s. 3 (1).

Composition

[(2)](http://www.ontario.ca/fr/lois/loi/97o43" \l "s3s2)  The board of directors shall be appointed by the Minister and is composed of the following individuals:

1. Seven individuals who are current or former elected officials of a municipality or current or former officers or employees of a municipality (“municipal representatives”).

2. Four individuals who represent the interests of property taxpayers (“taxpayer representatives”).

3. Two individuals who represent the interests of the Province (“provincial representatives”). 2017, c. 8, Sched. 21, s. 1 (1).

Same

(3)  At least one of the municipal representatives must be a current or former elected official of a municipality. 2001, c. 8, s. 197 (1); 2017, c. 8, Sched. 21, s. 1 (2).

Recommendations re municipal representative

(3.1)  Each year, the Association of Municipalities of Ontario may give the Minister a list containing the names of 24 individuals recommended by the Association for appointment as municipal representatives. 2001, c. 8, s. 197 (1).

Same

[(3.2)](http://www.ontario.ca/fr/lois/loi/97o43" \l "s3s3p2)  The list must contain the names of individuals who are current or former elected officials of a municipality and may contain the names of individuals who are current or former officers or employees of a municipality. 2017, c. 8, Sched. 21, s. 3 (3).

Appointment of municipal representatives

(3.3)  The Minister shall appoint individuals on the list as municipal representatives if the Minister receives the list at least 30 days before the expiry of the term of the existing municipal representatives. 2001, c. 8, s. 197 (1).

(3.4)  Repealed: 2017, c. 8, Sched. 21, s. 1 (4).

Taxpayer representatives

(3.5)  The Minister may seek recommendations from organizations that represent the interests of property taxpayers of individuals to appoint as taxpayer representatives. 2001, c. 8, s. 197 (1).

Term of office

(4)  A director shall hold office at pleasure for a term not exceeding three years and may be reappointed for no more than two further terms not exceeding three years each. 2016, c. 5, Sched. 18, s. 1.

(5)  Repealed: 2015, c. 20, Sched. 29, s. 1.

Vacancy, municipal representative

(6)  If the office of a municipal representative becomes vacant, the Minister may fill the vacancy from among the individuals on the list most recently received by the Minister under subsection (3.1). 2001, c. 8, s. 197 (2).

Deemed proper constitution of board

(6.1)  If there are fewer than 13 directors in office, the board is deemed to be properly constituted if,

(a) there are at least nine directors in office; and

(b) the majority of the directors in office are municipal representatives. 2021, c. 40, Sched. 17, s. 1 (1).

Same

(7)  If the conditions in subsection (6.1) are not met, but there are at least seven directors in office, the board is deemed to be properly constituted for a period not exceeding 90 days after the day the conditions in subsection (6.1) are first not met. 2021, c. 40, Sched. 17, s. 1 (2).

Chair

(8)  The Board shall elect a chair from among the municipal representatives who are current or former elected officials of a municipality. 2001, c. 8, s. 197 (3); 2017, c. 8, Sched. 21, s. 1 (5).

Vice-chair

(8.1)  The Minister shall appoint a vice-chair from among the provincial representatives. 2001, c. 8, s. 197 (3).

Same

(9)  The term of office for the chair and the vice-chair is one year and they may hold office for more than one term. 1997, c. 43, Sched. G, s. 3 (9).

Executive committee

(10)  The board may appoint an executive committee to be composed of directors. 1997, c. 43, Sched. G, s. 3 (10).

Delegation

(11)  The board may delegate to the executive committee any of its powers and duties. 1997, c. 43, Sched. G, s. 3 (11).

Quorum

(12)  A majority of directors constitutes a quorum for the transaction of business by the board. 1997, c. 43, Sched. G, s. 3 (12).

Decisions

(13)  The board may make decisions otherwise than at a meeting. The signature of a majority of directors on a document setting out the decision is evidence of the board’s decision. 1997, c. 43, Sched. G, s. 3 (13).

Same

(14)  Subsection (13) applies with necessary modifications with respect to a decision by a committee of the board. 1997, c. 43, Sched. G, s. 3 (14).

Remuneration

(15)  A director who is not a municipal officer or employee or a public servant employed under Part III of the Public Service of Ontario Act, 2006 shall be paid such remuneration as the by-laws may provide. 1997, c. 43, Sched. G, s. 3 (15); 2006, c. 35, Sched. C, s. 87.

Expenses

(16)  Directors are entitled to be reimbursed for reasonable expenses incurred in the course of performing their duties. 1997, c. 43, Sched. G, s. 3 (16).

Transition

(17)  Despite subsection (2), every individual who was a member of the board on the day before the Stronger, Healthier Ontario Act (Budget Measures), 2017 received Royal Assent may continue to serve on the board at pleasure for the rest of his or her term of office even if the maximum number of municipal and taxpayer representatives set out in paragraphs 1 and 2 of subsection (2) is exceeded. 2017, c. 8, Sched. 21, s. 1 (6).

(18)-(22)  Repealed: 1997, c. 43, Sched. G, s. 3 (23).

(23)  Spent: 2001, c. 8, s. 197 (5).

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

1997, c. 43, Sched. G, s. 3 (23) - 01/08/2004

[2001, c. 8, s. 197 (1-5)](http://www.ontario.ca/laws/statute/S01008" \l "s197s1) - 01/08/2001

[2006, c. 35, Sched. C, s. 87](http://www.ontario.ca/laws/statute/S06035" \l "schedcs87) - 20/08/2007

[2016, c. 5, Sched. 18, s. 1](http://www.ontario.ca/laws/statute/S16005" \l "sched18s1) - 19/04/2016

[2017, c. 8, Sched. 21, s. 1 (1-6)](http://www.ontario.ca/laws/statute/S17008" \l "sched21s1s1) - 17/05/2017

[2021, c. 40, Sched. 17, s. 1 (1, 2)](http://www.ontario.ca/laws/statute/S21040" \l "sched17s1s1) - 09/12/2021

Chief administrative officer

**4** (1)  The board of directors shall appoint a chief administrative officer for the Corporation. 1997, c. 43, Sched. G, s. 4 (1).

Duties

(2)  The chief administrative officer is responsible for the operation of the Corporation and shall implement the priorities and procedures established by the board and perform such other duties as may be assigned. 1997, c. 43, Sched. G, s. 4 (2).

Secretary

(3)  The chief administrative officer is the secretary of the board of directors. 1997, c. 43, Sched. G, s. 4 (3).

Quality service commissioner

**4.1**  (1)  Within six months after this section comes into force or such longer period as may be prescribed, the board of directors shall appoint a quality service commissioner who shall be an employee of the Corporation. 2001, c. 8, s. 198.

Duties

(2)  The quality service commissioner is responsible for the following:

1. The development and implementation of quality service standards for the Corporation for the performance of its duties described in subsection 9 (1).

2. Ensuring compliance with the policies, procedures and standards established by the Minister under subsection 10 (1) for the provision of assessment services by the Corporation. 2001, c. 8, s. 198.

Regulation

(3)  The Minister may, by regulation, prescribe the longer period referred to in subsection (1) even if the period referred to in that subsection has expired. 2001, c. 8, s. 198.

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

[2001, c. 8, s. 198](http://www.ontario.ca/laws/statute/S01008" \l "s198) - 29/06/2001

Annual report

**5** (1)  The Corporation shall prepare an annual report within 120 days after the end of each fiscal year on the affairs of the Corporation. 1997, c. 43, Sched. G, s. 5 (1).

Contents

(2)  The annual report shall include the audited financial statements and a statement concerning the Corporation’s compliance with the quality service standards developed by the quality service commissioner and with the policies, procedures and standards established by the Minister under section 10. 2001, c. 8, s. 199.

Approval

(3)  The annual report must be signed by the chair and at least one other director. 1997, c. 43, Sched. G, s. 5 (3).

Distribution

(4)  The Corporation shall give a copy of the annual report to the Minister, to each of its members and to the Association of Municipalities of Ontario. 1997, c. 43, Sched. G, s. 5 (4).

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

[2001, c. 8, s. 199](http://www.ontario.ca/laws/statute/S01008" \l "s199) - 29/06/2001

Protection from liability

**6** (1)  No action or other proceeding shall be commenced against a director, officer or employee of the Corporation (or a former director, officer or employee) for any act that is in good faith done or omitted in the performance or intended performance of his or her duties. 1997, c. 43, Sched. G, s. 6 (1).

Liability of the Corporation

(2)  Subsection (1) does not relieve the Corporation of any liability to which it would otherwise be subject. 1997, c. 43, Sched. G, s. 6 (2).

Application of certain Acts

**7** (1)  The Corporation shall be deemed to be an institution for the purposes of the Municipal Freedom of Information and Protection of Privacy Act and that Act applies with necessary modifications with respect to the Corporation. 1997, c. 43, Sched. G, s. 7 (1).

Conflict of interest rules

(2)  Section 132 (conflict of interest) of the Business Corporations Act applies with necessary modifications with respect to directors and officers of the Corporation. 1997, c. 43, Sched. G, s. 7 (2).

Indemnification

(3)  Section 136 (indemnification) of the Business Corporations Act applies with necessary modifications with respect to directors and officers of the Corporation. 1997, c. 43, Sched. G, s. 7 (3).

Employees’ pensions

(4)  The Corporation shall be deemed to be a local board for the purposes of the Ontario Municipal Employees Retirement System Act, 2006 but section 7 of that Act does not apply with respect to the Corporation and its employees. 2006, c. 2, s. 50.

Non-application of corporate Acts

(5)  The Not-for-Profit Corporations Act, 2010 and the Corporations Information Act do not apply with respect to the Corporation except, in the case of the Not-for-Profit Corporations Act, 2010, as is prescribed by regulation. 2017, c. 20, Sched. 8, s. 100.

Regulations

(6)  The Minister may make regulations prescribing provisions of the Not-for-Profit Corporations Act, 2010 that apply to the Corporation. 2017, c. 20, Sched. 8, s. 100.

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

[2006, c. 2, s. 50](http://www.ontario.ca/laws/statute/S06002" \l "s50) - 30/06/2006

[2017, c. 20, Sched. 8, s. 100](http://www.ontario.ca/laws/statute/S17020" \l "sched8s100) - 19/10/2021

Powers and Duties of the Corporation

Powers of the Corporation

**8** (1)  The Corporation has the capacity and the rights, powers and privileges of a natural person. 1997, c. 43, Sched. G, s. 8 (1).

Use of income

(2)  The Corporation shall use its income solely in furtherance of the duties and activities authorized under this Act. 1997, c. 43, Sched. G, s. 8 (2).

Same

(3)  The Corporation shall apply any surplus in its income to reduce the charges levied under subsection 12 (1). However, the Corporation may retain sufficient reserves to meet its future needs. 1997, c. 43, Sched. G, s. 8 (3).

Duties of the Corporation

**9** (1)  The Corporation shall perform the duties assigned to it under the Assessment Act or any other Act and assigned to property assessors under any other Act. 2006, c. 33, Sched. Z.3, s. 21 (1).

Same

(2)  The Corporation may engage in any activity consistent with its duties that its board of directors considers to be advantageous to the Corporation. 1997, c. 43, Sched. G, s. 9 (2).

Continuing proceedings

(3)  If an assessment commissioner under the Assessment Act is a party to a proceeding that has not been finally determined when this section comes into force, the Corporation replaces the assessment commissioner as the party to the proceeding when this section comes into force. 1997, c. 43, Sched. G, s. 9 (3).

Continuing rights of action

(4)  If a person has a right of action against an assessment commissioner under the Assessment Act immediately before this section comes into force, the Corporation (instead of the assessment commissioner) shall be deemed to be the person against whom the right of action exists when this section comes into force. 1997, c. 43, Sched. G, s. 9 (4).

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

[2006, c. 33, Sched. Z.3, s. 21 (1)](http://www.ontario.ca/laws/statute/S06033" \l "schedz3s21s1) - 01/01/2009

Policies, procedures and standards

**10** (1)  The Minister may establish policies, procedures and standards for the provision of assessment services by the Corporation in Ontario and shall publish and maintain them on a website of the Government of Ontario. 1997, c. 43, Sched. G, s. 10 (1); 2017, c. 34, Sched. 29, s. 2.

Compliance

(2)  The Corporation shall perform its duties in accordance with the published policies, procedures and standards. 1997, c. 43, Sched. G, s. 10 (2).

Failure to comply

(3)  If, in the opinion of the Minister, the Corporation has not performed its duties in accordance with a published policy, procedure or standard, the Minister may direct the Corporation to do so within the period specified by the Minister. 1997, c. 43, Sched. G, s. 10 (3).

Penalty

(4)  If, in the opinion of the Minister, the Corporation has not complied with the Minister’s direction, the Minister may impose a penalty on the Corporation of $1,000 per day for each day that the non-compliance continues. 1997, c. 43, Sched. G, s. 10 (4).

Objections, etc.

(5)  The provisions of the Retail Sales Tax Act respecting objections and appeals apply, with necessary modifications, with respect to the imposition of a penalty under this section. 1997, c. 43, Sched. G, s. 10 (5).

Collection

(6)  The penalty may be collected as if it were a tax imposed under the Retail Sales Tax Act. 1997, c. 43, Sched. G, s. 10 (6).

*Legislation Act, 2006*, Part III

(7)  Part III (Regulations) of the Legislation Act, 2006 does not apply with respect to policies, procedures and standards established by the Minister under this section. 1997, c. 43, Sched. G, s. 10 (7); 2006, c. 21, Sched. F, s. 136 (1).

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

[2006, c. 21, Sched. F, s. 136 (1)](http://www.ontario.ca/laws/statute/S06021" \l "schedfs136s1) - 25/07/2007

[2017, c. 34, Sched. 29, s. 2](http://www.ontario.ca/laws/statute/S17034" \l "sched29s2) - 14/12/2017

Directives

**10.1**(1)  The Minister may issue directives in writing to the Corporation on matters relating to,

(a) corporate governance; and

(b) activities described in subsection 9 (2). 2017, c. 34, Sched. 29, s. 3.

General or specific

(2)  A directive may be general or specific. 2017, c. 34, Sched. 29, s. 3.

Implementation

(3)  The board of directors of the Corporation shall ensure that the directives issued to it are implemented promptly and efficiently. 2017, c. 34, Sched. 29, s. 3.

Publication

(4)  The Minister shall publish and maintain each directive on a website of the Government of Ontario. 2017, c. 34, Sched. 29, s. 3.

Application of rules re failure to comply, etc.

(5)  Subsections 10 (3) to (7) apply, with necessary modifications, to directives issued under this section. 2017, c. 34, Sched. 29, s. 3.

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

[2017, c. 34, Sched. 29, s. 3](http://www.ontario.ca/laws/statute/S17034" \l "sched29s3) - 14/12/2017

Memorandum of understanding

**11** (1)  The Corporation shall enter into a memorandum of understanding with the Minister concerning the transfer of responsibility for the delivery of assessment services from the Ministry to the Corporation. 1997, c. 43, Sched. G, s. 11 (1).

Same, ongoing activities

(1.1)  The Corporation shall enter into one or more memoranda of understanding with the Minister concerning the Corporation’s ongoing activities. 2017, c. 34, Sched. 29, s. 4.

Same

(2)  The Corporation shall comply with the requirements of the memorandum of understanding. 1997, c. 43, Sched. G, s. 11 (2).

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

[2017, c. 34, Sched. 29, s. 4](http://www.ontario.ca/laws/statute/S17034" \l "sched29s4) - 14/12/2017

Payments for services

**12** (1)  The Corporation shall require each municipality, other than a lower-tier municipality, to pay the amount required by this section in respect of each taxation year, beginning with the 1998 taxation year. 1997, c. 43, Sched. G, s. 12 (1).

Amount

(2)  Subject to subsection (3), the amount to be paid for a taxation year is calculated using the formula,

(A + B) / 2 × C

in which,

“A” is the proportion that the total assessment on all property in the municipality bears to the total assessment of all property in Ontario,

“B” is the proportion that the total number of properties set out in assessment rolls returned in the municipality bears to the total number of properties set out in all assessment rolls returned to all municipalities in Ontario plus the total number of properties in the assessment roll returned to the Minister for territory without municipal organization, and

“C” is the amount that the Corporation considers necessary to pay for its operations during the taxation year.

1997, c. 43, Sched. G, s. 12 (2); 2006, c. 33, Sched. Z.3, s. 21 (2).

Different method of calculating the amount

(3)  The Corporation may establish by by-law a different method for calculating the amount to be paid for a taxation year if,

(a) the by-law is approved by at least two-thirds of the directors; and

(b) the Minister approves of the method of calculating the amount. 2001, c. 8, s. 200.

(4)  Repealed: 2001, c. 23, s. 170.

Charges to other persons

(5)  The Corporation may levy a charge to be paid by other persons for whom it performs duties under this or any other Act. 1997, c. 43, Sched. G, s. 12 (5).

No charge for election information

(5.1)  Despite subsection (5), the Corporation shall not levy a charge for providing information requested by the Chief Electoral Officer under section 17.1 of the Election Act for the purposes of establishing and maintaining a permanent register of electors. 2020, c. 23, Sched. 5, s. 1.

Payment schedule

(6)  The Corporation may require amounts to be paid in instalments at such times as the Corporation specifies. 1997, c. 43, Sched. G, s. 12 (6).

Payment

(7)  Every person required to make payments under this section shall promptly do so. 1997, c. 43, Sched. G, s. 12 (7).

Interest and penalties

(8)  The Corporation may charge interest and impose penalties for the non-payment or late payment of amounts payable under this section. 1997, c. 43, Sched. G, s. 12 (8).

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

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

[2001, c. 8, s. 200](http://www.ontario.ca/laws/statute/S01008" \l "s200) - 29/06/2001; [2001, c. 23, s. 170](http://www.ontario.ca/laws/statute/S01023" \l "s170) - 05/12/2001;

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

[2006, c. 33, Sched. Z.3, s. 21 (2)](http://www.ontario.ca/laws/statute/S06033" \l "schedz3s21s2) - 01/01/2009

[CTS 01 OC 19 - 1](https://www.ontario.ca/laws/consolidated-statutes-change-notices?)

[2020, c. 23, Sched. 5, s. 1](http://www.ontario.ca/laws/statute/S20023" \l "sched5s1) - 01/01/2021

**13** Repealed: 2001, c. 8, s. 201.

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

[2001, c. 8, s. 201](http://www.ontario.ca/laws/statute/S01008" \l "s201) - 29/06/2001

**14** Repealed: 2001, c. 8, s. 201.

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

[2001, c. 8, s. 201](http://www.ontario.ca/laws/statute/S01008" \l "s201) - 29/06/2001

Disclosure of information

**15** (1)  The Corporation shall give such information and documents to the following persons as the Minister may request and shall do so without charge:

1. An employee of the Government of Ontario who is designated by the Minister.

2. A person who is designated by the Minister and who provides a service to or for the Government of Ontario. 2020, c. 36, Sched. 31, s. 1.

Same

(2)  Information and documents provided under subsection (1) are for use by the Government of Ontario or for the provision of a service to or for the Government of Ontario and are not for resale. 2020, c. 36, Sched. 31, s. 1.

Disclosure to an organization

(3)  If, when subsection (1) comes into force, there is a written arrangement in effect between the Ministry of Finance and any other ministry or organization concerning the provision of information and documents by the Ministry of Finance to the other ministry or organization, the Corporation shall give the other ministry or organization such information and documents as the arrangement may require or permit on such terms and at the costs specified under the arrangement. 1997, c. 43, Sched. G, s. 15 (3).

No offence

(4)  Section 53 of the Assessment Act does not apply to the Corporation with respect to information and documents provided by it under this section. 1997, c. 43, Sched. G, s. 15 (4).

Disclosure to the Corporation

(5)  A minister of the Crown may give to the Corporation any information and documents that the minister considers necessary to enable the Corporation to perform its duties under this or any other Act; the minister may impose such conditions as he or she considers appropriate when doing so. 1997, c. 43, Sched. G, s. 15 (5).

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

[2020, c. 36, Sched. 31, s. 1](http://www.ontario.ca/laws/statute/S20036" \l "sched31s1) - 08/12/2020

**16** Repealed: 2001, c. 8, s. 201.

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

[2001, c. 8, s. 201](http://www.ontario.ca/laws/statute/S01008" \l "s201) - 29/06/2001

**17** Repealed: 2001, c. 8, s. 201.

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

[2001, c. 8, s. 201](http://www.ontario.ca/laws/statute/S01008" \l "s201) - 29/06/2001

**18-24** Omitted (amends or repeals other Acts). 1997, c. 43, Sched. G, ss. 18-24.

**25** Omitted (provides for coming into force of provisions of this Act). 1997, c. 43, Sched. G, s. 25.

**26** Omitted (enacts short title of this Act). 1997, c. 43, Sched. G, s. 26.

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