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INDEX TO THE ONTARIO GAZETTE

This Issue contains the Index to the contents of Vol. 134-27 to Vol. 134-52 covering the period from July 7 to December 29, 2001. A listing of the Regulations published during this period is not included in the Index.

(6572) 4

INDEX DE LA GAZETTE DE L'ONTARIO

Ce numéro contient l'index des vol. 134-27 à 134-52, allant du 7 juillet au 29 décembre 2001. La liste des règlements publiés pendant cette période n'est pas comprise dans cet index.

Motor Vehicle Transport Act/Truck Transportation Act Loi sur les transports routiers/Loi sur le camionnage

The following are applications for operating licences under the *Truck Transportation Act*, R.S.O. 1990, Chapter T.22, and/or the *Motor Vehicle Transport Act*, 1987, Chapter 35. The applicants have met the fitness requirements pursuant to Section 6 of the *Truck Transportation Act* and/or Section 8(2) of the *Motor Vehicle Transport Act*, 1987 and the provincial transport board and/or the Registrar of Motor Vehicles proposes to issue the licences if no written objection is served on the applicant and filed with the Registrar of Motor Vehicles, within thirty days of this publication.

The following applicants have applied for Authority to offer a transportation service for the carriage of Goods:

On trouvera ci-après la liste des demandes de permis d'exploitation présentées en vertu de la *Loi sur le camionnage*, L.R.O. 1990, chapitre T.22, et/ou la *Loi de 1987 sur les transports routiers*, L.C. 1987, chapitre 35. On a jugé que les personnes ayant présenté ces demandes se conformaient aux critères d'aptitude prévus au paragraphe 8(2) de la *Loi de 1987 sur les transports routiers* et l'office des transports de l'Ontario et/ou le registraire des véhicules automobiles dans les trente jours suivant la publication des présentes.

Les personnes suivantes ont demandé l'autorisation d'offrir des services de transport de marchandises à destination.

ADJEI, GEORGE, K
BRAMPTON, ON

ALLSCO BUILDING PRODUCTS LTD.
MONCTON, NB

ANDRE LALONDE SERVICE INC.
ROCKLAND, ON

ATLANTIC COURIER & CARTAGE LTD.
MARKHAM, ON

BARTELS, PHILIP, W
CALEDONIA, ON

BIGNUCOLO, J, F, LOUIS
BRAMPTON, ON

BOB HOEKSTRA TRUCKING LTD.
DURHAM (G) R3, ON

CANADIAN PRIDE FREIGHT INC.
DELTA, BC

CASIE ECOLOGY OIL SALVAGE INC.
VINELAND, NJ

CHANDRASEGARAM, KANTHASANY
SCARBOROUGH, ON

CHARTERS, BRIAN, H
LOWBANKS, ON

CONTOUR TRANSPORT SYSTEMS INC.
GRIMSBY, ON

COOPER, JEFFREY, S
STONEY CREEK, ON

CORMIER, ALPHONSE, D
ST. CATHARINES, ON

DOYLE, RAYMOND, T
STONEY CREEK, ON

EVERS, WILLIAM, J
KITCHENER, ON

EXPEDITED CARGO NETWORK LTD.
BARRIE, ON

EXPRESS BAS ST-LAURENT INC.
ST-PHILIPPE DE NERI, QC

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Publié par Ministère des Services aux consommateurs
et aux entreprises



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HANNAH MAX ENTERPRISES INC. GUELPH, ON	PUSHPARAJAH, ARULSELVAN BRAMPTON, ON	WEIR, ANTHONY, F CAMBRIDGE, ON
HERITAGE EXPRESS COMPANY PITTSBURGH, PA	RAJASINGHAM, ELLALAN RICHMOND HILL, ON	WIERTS, MCHAEAL, A BEAMSVILLE, ON
HURON HEAVY HAUL INC. CLARKSVILLE, TN	RED RIVER TRANSPORT INC. STEINBACH, MB	XEPA TRUCKING INC. WAYLAND, NY
KANDAPPAN, SRIKANTHAN MISSISSAUGA, ON	RICHARDS, DENNIS, W ALLENFORD R1, ON	3D DIE REPAIR INC. STONE POINT, ON
KANDOLA TRANSPORTATION LTD. BRAMPTON, ON	RINTALA CONSTRUCTION CO. LTD. WALDEN, ON	1455492 ONTARIO INC. BRAMPTON, ON
KENNISON, JOHN NEWPORT, VT	RITCHOT, GINO ROCKLAND, ON	2006024 ONTARIO LTD. PICKLE LAKE, ON
KING, JOHN, F ERIN, ON	SAMATAR, ABDIRAZAK, TAHLI ETOBICOKE, ON	9050-1636 QUEBEC INC. LAVAL, QC
KOWALCHYK, ARTHUR MISSISSAUGA, ON	STONER, MATTHEW, L, E BANCROFT, ON	9076-3624 QUEBEC INC. AUTEUIL, QC
LEDUC, MICHAEL, R OTTAWA, ON	STREETER, WAYNE, P DEKALB JUNCTION, NY	9077-0157 QUEBEC INC. LAVALTRIE, QC
LES INVESTISSEMENTS P.G.L. INC. COTEAU-DU-LAC, QC	THOMSON, ANDREW, W BELLEVILLE RR6, ON	9095-8125 QUEBEC INC. TERREBONNE, QC
LOGISTIQUE I.M. INC. ST. JEROME, QC	TIMEX CARTAGE INC. NORTH YORK, ON	9102-6617 QUEBEC INC. MONTREAL, QC
MAHALINGAM, VINASITHAMBY SCARBOROUGH, ON	T.M.T. FREIGHT SYSTEM INC. BRAMPTON, ON	9107-2488 QUEBEC INC. MIRABEL, QC
NADARAJAH, RANGANATHAN MISSISSAUGA, ON	TOP FREIGHT SYSTEMS INC. SURREY, BC	9107-4096 QUEBEC INC. LAVAL, QC
NAGULENDRAN, RAJAH SCARBOROUGH, ON	TSC MOVING & STORAGE LTD. OTTAWA, ON	9108-9607 QUEBEC INC. ANJOU, QC
NORTH AMERICAN CARRIER GROUP LLC HAYWARD, CA	V.I.A. CROSS POINT CORP. THORNHILL, ON	

J. Greig Beatty
Manager/
Chef de Service

4/02

Ontario Highway Transport Board

NOTICE

Periodically, temporary applications are filed with the Board. Details of these applications can be made available at anytime to any interested parties by calling (416) 326-6732.

The following are applications for extra-provincial and public vehicle operating licenses filed under the *Motor Vehicle Transport Act, 1987*, and the *Public Vehicles Act*. All information pertaining to the applicant *i.e.* business plan, supporting evidence, etc. is on file at the Board and is available upon request.

Any interested person who has an economic interest in the outcome of these applications may serve and file an objection within 29 days of this publication. The objector shall:

1. complete a Notice of Objection Form,
2. serve the applicant with the objection,
3. file a copy of the objection and provide proof of service of the objection on the applicant with the Board,
4. pay the appropriate fee.

Serving and filing an objection may be effected by hand delivery, mail, courier or facsimile. Serving means the date received by a party and filing means the date received by the Board.

LES LIBELLÉS DES DEMANDES PUBLIÉES CI-DESSOUS SONT AUSSI DISPONIBLES EN FRANÇAIS SUR DEMANDE.

**Robert W. Fay & Daniel Ambrose, o/a "Unicorn Livery" 46041
653 Princess Avenue, London, ON N5W 3L9**

Applies for an extra provincial operating licence as follows:

For the transportation of passengers for Via Rail Canada on a chartered trip from points in Ontario to the Ontario/Quebec, Ontario/Manitoba and Ontario/USA border crossings for furtherance to points as authorized by the relevant jurisdiction;

- (i) and for the return of the same passengers on the same chartered trip to point of origin;

Provided that there shall be no pick up or discharge of passengers except at point of origin.

- (ii) on a one way chartered trip to points as authorized by the relevant jurisdiction.

PROVIDED THAT the licensee be restricted to the use of Class "D"

public vehicles as defined in paragraph (a)(iv) of subsection 1 of Section 7 of Regulation 982, under the Public Vehicles Act, RSO 1990, Chapter P 54, each having a seating capacity of seven (7) passengers exclusive of the driver.

Applies for a public vehicle operating licence as follows: **46041-A**

For the transportation of passengers for Via Rail Canada on a chartered trip from points in Ontario.

PROVIDED THAT the licensee be restricted to the use of Class "D" public vehicles as defined in paragraph (a)(iv) of subsection 1 of Section 7 of Regulation 982, under the Public Vehicles Act, RSO 1990, Chapter P 54, each having a seating capacity of seven (7) passengers exclusive of the driver.

1480275 Ontario Inc. 45994-B
2 St. Clair Avenue West, Suite 1703, Toronto, ON M4V 1L5

Applies for an amendment to public vehicle operating licence PV-4134 as follows:

A. DELETE:

For the transportation of passengers and express freight between the Town of Collingwood and Metropolitan Toronto via King's Highway 26, Simcoe County Road 42, Dufferin County Road 18 and Peel Regional Road 7.

PROVIDED THAT:

1. there be no chartered trips by the licensee from points in Dufferin County;
2. the licensee operates one (1) return trip at least five (5) days each week, serving all points on the route.

AND SUBSTITUTE THE FOLLOWING SO THAT THE AFFECTED PORTION OF THE LICENCE WILL READ AS FOLLOWS:

For the transportation of passengers and express freight between the Town of Collingwood and Metropolitan Toronto via King's Highway 26, Simcoe County Road 42, Dufferin County Road 18 and Peel Regional Road 7.

B. DELETE:

1. For the transportation of passengers on a scheduled service between places known as Port Perry, Goodwood, Stouffville, the Town of Markham, the Township of Uxbridge and the City of Toronto.

PROVIDED that charter trips be prohibited.

2. For the transportation of passengers on a chartered trip from points in the Regional Municipality of Durham.

AND SUBSTITUTE THE FOLLOWING SO THAT THE AFFECTED PORTION OF THE LICENCE WILL READ AS FOLLOWS:

1. For the transportation of passengers on a scheduled service between places known as Port Perry, Goodwood, Stouffville, the Town of Markham, the Township of Uxbridge and the City of Toronto.
2. For the transportation of passengers on a chartered trip from points in the Regional Municipality of Durham.

Felix D'Mello
 Board Secretary/
 Secrétaire de la Commission

4/02

Government Notices Respecting Corporations Avis du gouvernement relatifs aux compagnies

Certificates of Dissolution Certificats de dissolution

NOTICE IS HEREBY GIVEN that a certificate of dissolution under the *Business Corporations Act*, has been endorsed. The effective date of dissolution precedes the corporation listings.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément à la *Loi sur les compagnies*, un certificat de dissolution a été inscrit pour les compagnies suivantes : la date d'entrée en vigueur précède la liste des compagnies visées.

Name of Corporation:	Ontario Corporation Number
Dénomination sociale	Numéro de la
de la compagnie :	compagnie en Ontario

2001-11-23	
SMW INTEGRATED MARKETING COMMUNICATIONS LTD.	960549
2001-12-03	
J. E. MARTEL LUMBER CORPORATION	1232279
NOUZON HOLDINGS LIMITED	244968
2001-12-04	
BERT KUTZLER TRUCKING LTD.	790191
SPS PROTECTION SERVICES LTD.	446310
2001-12-05	
BROOKMOUNT PROJECT MANAGEMENT LTD.	1079070
D. M. SERVICES LIMITED	456342
HOUSE OF ANGELS (TORONTO) INC.	1410672
LOU'S AUTO SERVICE CENTRE (KIRKLAND LAKE) LIMITED	313191
R & L FILTRATION LTD.	593536

Name of Corporation:	Ontario Corporation Number
Dénomination sociale	Numéro de la
de la compagnie :	compagnie en Ontario

538167 ONTARIO LTD.	538167
2001-12-06	
BRISCOE MOTORS INC.	942913
CONTACT RESOURCES LTD.	576438
FRESH FOOD & COFFEE LTD.	1171957
GEROFSKY REALTY COMPANY LTD.	1116343
NORWEST CONSTRUCTION & MINING EQUIPMENT LTD.	511657
1022421 ONTARIO INC.	1022421
1036222 ONTARIO LIMITED	1036222
2001-12-07	
BRAY CONSTRUCTION CO. LIMITED	76106
BUNMAC PROPERTIES LIMITED	870405
DGCT DANGEROUS GOODS COMPLIANCE TRAINING INC.	1246022
EAST FRIENDS INVESTMENTS INC.	1099982
EVTON PROPERTIES LIMITED	865235
JOMA-SUMA LIMITED	340182
MELBA & ABNER TUCKERS CO. INC.	1047433
TRICK ALUMINUM PRODUCTS INC.	830742
WEST FRIENDS DEVELOPMENTS INC.	960796
1131594 ONTARIO INC.	1131594
1363860 ONTARIO INC.	1363860
851679 ONTARIO INC.	851679
2001-12-10	
ARTO INVESTMENTS CO. LTD.	981122
BRANDS & LABELS INC.	1168963

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
CCI CORPORATE CONSULTANTS INC.	820968
FAIRPORT BEACH CLOCK COMPANY LTD.	1173395
ITF CONSULTING LTD.	1320758
KEN RAMSAY SALES AGENCY LTD.	349241
KVP INCORPORATED	1261129
THE FEATHER & ROADHOUSE COMPANY LIMITED	272843
THE MANICRAFT INC.	1218326
V & C CO. LTD.	1238243
YEUNG & JULIANA CO. LTD.	1165224
1016102 ONTARIO LTD.	1016102
1136884 ONTARIO INC.	1136884
1298288 ONTARIO LTD.	1298288
995770 ONTARIO INC.	995770
2001-12-11	
LA-NAR INVESTMENTS INCORPORATED	258145
WORLD CLASS SOLUTIONS INC.	767067
1197040 ONTARIO INC.	1197040
2001-12-12	
BERKSHIRE FINANCIAL, INC.	831586
FAN'S FLORAL DESIGN LTD.	1120462
H.G. STANFIELD PLUMBING LTD.	616006
ROBERT SHEET METAL LIMITED	92949
WILLY A UPHOLSTERY INC.	704817
1068251 ONTARIO LIMITED	1068251
2001-12-13	
SIMPLY GREAT PLUS FASHIONS INC.	1073508
TAYNER HOLDINGS LTD.	365727
2001-12-14	
AMBER ISLAND SUPPLIES LTD.	1161080
ASTRONOMIC FOOD SERVICES INCORPORATED	669605
DE RITZ LEATHER GOODS INC.	788443
SEISMIC CONSULTANTS INC.	995694
TEMESIA INVESTMENTS LIMITED	134560
1235894 ONTARIO LTD.	1235894
1426628 ONTARIO LIMITED	1426628
2001-12-17	
FLYING HIGH FARM INC.	1107479
2001-12-18	
SAIRAMS INC.	1340107
2001-12-21	
C.R.A. SERVICES LTD.	1025226
2001-12-24	
BEOWULF CORPORATION	1439810
OBALCO SERVICES INC.	678823
WAI WAI CONSULTANT LTD.	1234454
531599 ONTARIO INC.	531599
547506 ONTARIO LIMITED	547506
2001-12-28	
996563 ONTARIO LTD.	996563
2001-12-31	
NORTHPARK TOWERS INC.	343365
THE OLD FASHIONED BAKERY SHOP LTD.	1404863
510889 ONTARIO LIMITED	510889
2002-01-02	
M. P. RESTAURANT LIMITED.	102253
RIDEAU HEALTH & FITNESS CENTRE INC.	1075879
2002-01-03	
GOKO MEAT MARKET LTD.	1125742
1306107 ONTARIO LIMITED	1306107
2002-01-04	
AA CHOCKSI INC.	1382196
ADDWOOD SELECT INVESTMENTS LTD.	604421
DAVID PTAK CONSTRUCTION MANAGEMENT LIMITED	691559
FITS & LATHE MANUFACTURING LTD.	1124959
IMPERIAL TECHNOLOGY SOFTWARES INC.	1315828
LEESON & BAXTER LIMITED	386803
LETHAM LTD.	726423
NITROUS OXIDE CORPORATION OF CANADA LTD.	1389783
WESTCHESTER DEVELOPMENT LIMITED	77859

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
2002-01-07	
DARMEN MANAGEMENT COMPANY LTD.	826609
EVER BEST INDUSTRIAL (CANADA) LTD.	1177241
RUEL TRUCKING INC.	1390791
SURVEYMIN LIMITED	134708
518657 ONTARIO LIMITED	518657
710828 ONTAIRO INC.	710828
8188 YONGE sTREET LIMITED	1006394
2002-01-08	
AMAR MOTOR FREIGHT INC.	1182219
CHRISTOPHER TAMMARO LIMITED	305319
DAVENPORT HOLDINGS LIMITED	75934
JENKINS PRINTERS & STATIONERS INC.	513084
LINKWAY TRUCKLINES INC.	1197870
PATTAR TRANSPORT INC.	1293638
SANDLEWOOD JANITORIALS LTD.	1089797
1377010 ONTARIO INC.	1377010
2002-01-09	
CLOISSONNE INVESTMENTS LTD.	781949
FERN GODMAIRE MASONRY LTD.	353255
FORTUNE TELECOM SUPPLY LTD.	931402
FRINGEWOOD CORPORATION	301167
GERALD CAPLAN ASSOCIATES INC.	618058
J. RAMSAY ENGINEERING INC.	700938
JHAJJ TRANSPORT LTD.	1214571
MOREY MELTZ LIMITED	108689
THAI FAI HONG ENTERPRISES INC.	1021533
THE D. STUART COMPANY INC.	682230
UNO PARK ENTERPRISES INC.	1062142
1070007 ONTARIO LTD.	1070007
1350002 ONTARIO INC.	1350002
1439552 ONTARIO INC.	1439552
709280 ONTARIO LTD.	709280
2002-01-10	
BRIGHT WAY TRADING INTERNATIONAL INC.	1333395
CHRYSEIS CORPORATION	494420
VERMAY INVESTMENTS LIMITED	224246
573625 ONTARIO LIMITED	573625
2002-01-11	
CENTAUR-TIGER INVESTMENTS LTD.	541393
FURS BY JORDAN LTD.	583639
MARKDALE ENERGY SERVICES INC.	1381712
NEW RUDICO INC.	1381176
S.B.P. ENERGY INC.	1379180

B. G. HAWTON,
Director, Companies and Personal Property
Security Branch
Directrice, Direction des compagnies et des
sûretés mobilières

4/02

Notice of Default in Complying with the Corporations Information Act Avis de non-observation de la loi sur les renseignements exigés des compagnies et des associations

NOTICE IS HEREBY GIVEN under subsection 241 (3) of the *Business Corporations Act* that unless the corporations listed hereunder comply with the filing requirements under the *Corporations Information Act* within 90 days of this notice orders dissolving the corporation(s) will be issued. The effective date precedes the corporation listings.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément au paragraphe 241 (3) de la *Loi sur les sociétés par actions*, si les compagnies mentionnées ci-dessous ne se conforment pas aux exigences de dépôt requises par la *Loi sur les renseignements exigés des compagnies et des associations* dans un délai de 90 jours suivant la réception du présent avis, des ordonnances de dissolution seront délivrées contre lesdites compagnies. La date d'entrée en vigueur précède la liste des compagnies visées.

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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2002-01-11 CANADIAN CLEANERS INC.	1488284
2002-01-16 ASSOCIATED BAILIFFS & CO. LIMITED	131856

B. G. HAWTON,
Director, Companies and Personal Property
Security Branch
Directrice, Direction des compagnies et des
sûretés mobilières

4/02

Cancellation of Certificates of Incorporation

(Business Corporations Act)

Annulation de certificat de constitution en personne morale (Loi sur les sociétés par actions)

NOTICE IS HEREBY GIVEN that by orders under subsection 241 (4) of the *Business Corporations Act*, the certificates of incorporation set out hereunder have been cancelled and corporation(s) have been dissolved. The effective date of cancellation precedes the corporation listing.

AVIS EST DONNÉ PAR LA PRÉSENTE que, conformément au paragraphe 241 (4) de la *Loi sur les sociétés par actions*, les certificats présentés ci-dessous ont été annulés et les compagnies ont été dissoutes. La dénomination sociale des compagnies concernées est précédée de la date de prise d'effet de l'annulation.

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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2001-07-25 1469544 ONTARIO LTD.	1469544
2001-07-30 1487399 ONTARIO INC.	1487399
2001-07-31 1478640 ONTARIO INCORPORATED	1478640
1478641 ONTARIO INCORPORATED	1478641
1478642 ONTARIO INCORPORATED	1478642
1478643 ONTARIO INCORPORATED	1478643
1478644 ONTARIO LIMITED	1478644
1478645 ONTARIO INCORPORATED	1478645
1487445 ONTARIO LTD.	1487445
2001-08-01 1478652 ONTARIO LIMITED	1478652
1478653 ONTARIO LIMITED	1478653
1478654 ONTARIO LIMITED	1478654
1478655 ONTARIO LIMITED	1478655
1478656 ONTARIO LIMITED	1478656
1478657 ONTARIO LIMITED	1478657
2001-08-03 ONE TOUCH BEAUTY STUDIO INC.	1487813
2001-08-13 1469595 ONTARIO INCORPORATED	1469595
1469597 ONTARIO INCORPORATED	1469597
1469598 ONTARIO INCORPORATED	1469598
1469599 ONTARIO INCORPORATED	1469599
1469600 ONTARIO INCORPORATED	1469600
2001-08-21 1477155 ONTARIO LIMITED	1477155
1477156 ONTARIO LIMITED	1477156
1477157 ONTARIO LIMITED	1477157
1477158 ONTARIO LIMITED	1477158
1477159 ONTARIO LIMITED	1477159
2001-08-22 1477847 ONTARIO LIMITED	1477847
1477848 ONTARIO LIMITED	1477848

Name of Corporation: Dénomination sociale de la compagnie :	Ontario Corporation Number Numéro de la compagnie en Ontario
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1477849 ONTARIO LIMITED	1477849
1477850 ONTARIO LIMITED	1477850
1477851 ONTARIO LIMITED	1477851
1477852 ONTARIO LIMITED	1477852
1477853 ONTARIO LIMITED	1477853
2001-08-23 TARA IMPORTS INC.	1489940
1489931 ONTARIO INC.	1489931
2001-08-28 1490946 ONTARIO LIMITED	1490946
2001-09-04 XPC COMPUTER CONSULTING INC.	1491386
2001-09-05 1491462 ONTARIO INC.	1491462

B. G. HAWTON,
Director, Companies and Personal Property
Security Branch
Directrice, Direction des compagnies et des
sûretés mobilières

4/02

Cancellation of Certificates of Incorporation

(Co-operative Corporations Act)

Annulation de certificats de constitution en personne morale (Loi sur les Sociétés Coopératives)

NOTICE IS HEREBY GIVEN that, under the *Co-operative Corporations Act*, the Certificate of Incorporation of the Co-operative named hereunder has been cancelled by an order dated January 9, 2002 for failure to comply with section 166 of the *Co-operative Corporations Act* and the said Co-operative is hereby dissolved effective January 9, 2002.

AVIS EST DONNÉ PAR LES PRÉSENTES que, en vertu de la *Loi sur les sociétés coopératives*, le certificat de constitution de la coopérative mentionnée ci-dessous est annulé par un décret daté du 9 janvier 2002 par suite de l'inobservation du paragraphe 166 de la *Loi sur les sociétés coopératives*, et ladite coopérative est par la présente dissoute à compter du 9 janvier 2002.

Name of Co-operative: Nom de la coopérative :	Ontario Corporation Number Numéro matricule de l'Ontario de la compagnie
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1992-01-13 PRINCETON CO-OPERATIVE CHILDREN'S CENTRE INC.	522745
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JOHN M. HARPER,
Director, Compliance Branch
by delegated authority from the
Superintendent of Financial Services
Directeur, Observation des lois et des
règlements en vertu de pouvoirs délégués
par le surintendant des services financiers

4/02

Applications to Provincial Parliament — Private Bills Demandes au Parlement provincial — Projets de loi d'intérêt privé

PUBLIC NOTICE

The rules of procedure and the fees and costs related to applications for Private Bills are set out in the Standing Orders of the Legislative As-

sembly. Copies of the Standing Orders, and the guide "Procedures for Applying for Private Legislation", may be obtained from the Legislative Assembly's Internet site at <http://www.ontla.on.ca> or from:

Committees Branch
Room 1405, Whitney Block, Queen's Park
Toronto, Ontario M7A 1A2

Telephone: 416/325-3500 (Collect calls will be accepted.)

Applicants should note that consideration of applications for Private Bills that are received after the first day of September in any calendar year may be postponed until the first regular Session in the next following calendar year.

(8699) T.F.N. CLAUDE L. DESROSIERS,
Clerk of the Legislative Assembly.

Applications to Provincial Parliament Demandes au Parlement provincial

HURON HOSPITALITY INC.

NOTICE IS HEREBY GIVEN that on behalf of Chris Sideris application will be made to the Legislative Assembly of the Province of Ontario for an Act to revive Huron Hospitality Inc.

The application will be considered by the Standing Committee on Regulations and Private Bills. Any person who has an interest in the application and who wishes to make submissions, for or against the application, to the Standing Committee on Regulations and Private Bills should notify, in writing, the Clerk of the Legislative Assembly, Legislative Building, Queen's Park, Toronto, Ontario, M7A 1A2.

Dated at the City of London, County of Middlesex, this 15th day of January, 2002.

(3837) 4 to 7 GRAHAM C. PORTER
Lerner & Associates LLP
Barristers & Solicitors
Solicitors for the Applicant

Partnership Dissolution/Changes Dissolution de sociétés/La modifications

FILION, DEGAGNÉ & GASCON

NOTICE IS HEREBY GIVEN that the partnership between Paul DeGagné and Jean-Pierre Gascon carrying on business under the name and style of Filion, DeGagné & Gascon was dissolved on December 31st, 2001 pursuant to the *Partnerships Act*.

Dated at Ottawa, this 16th day of January 2002.

(3836) 4 JEAN-PIERRE GASCON,
Barrister

Sales of Lands for Tax Arrears by Public Tender Ventes de terrains par appel d'offres pour arriéré d'impôt

MUNICIPAL TAX SALES ACT
R.S.O. 1990, c. M.60, s. 9 (2) (d), R.R.O. 1990, Reg. 824

THE CORPORATION OF THE TOWNSHIP OF NORTH STORMONT

TAKE NOTICE that tenders are invited for the purchase of the land(s) described below and will be received until 3:00 p.m. local time on February 22, 2002, at Box 99, 2 Victoria St., Berwick, Ontario, K0C 1G0.

The tenders will then be opened in public on the same day at 2 Victoria Street, Berwick, Ontario immediately following the 3:00 p.m. deadline.

Description of Land(s)	Minimum Tender Amount
1. Part of Lot 14, Concession 3, being Part of Lot 8, Registered Plan 23, formerly in the Village of Finch, now in the Township of North Stormont, County of Stormont (located at 22 Main St., Finch, Ontario)	\$21,136.71
2. The easterly 72 feet of Lot 16, according to Registered Plan No. 20, formerly in the Township of Roxborough, now in the Township of North Stormont, County of Stormont (located in Avonmore, Ontario) .	\$3,279.74
3. Lot 69, Plan 246, formerly in the Township of Roxborough, now in the Township of North Stormont, County of Stormont	\$2,784.15
4. Lot 70, Plan 246, formerly in the Township of Roxborough, now in the Township of North Stormont, County of Stormont	\$2,092.81
5. Lot 71, Plan 246, formerly in the Township of Roxborough, now in the Township of North Stormont, County of Stormont	\$2,734.59
6. Lot 72, Plan 246, formerly in the Township of Roxborough, now in the Township of North Stormont, County of Stormont	\$2,707.84
7. Lot 73, Plan 246, formerly in the Township of Roxborough, now in the Township of North Stormont, County of Stormont	\$3,035.11

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank, trust corporation or Province of Ontario Savings Office payable to the municipality or board and representing at least 20 per cent of the tender amount.

The municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.

This sale is governed by the *Municipal Tax Sales Act* and the Municipal Tax Sales Rules made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes GST if applicable and the relevant land transfer tax.

For further information regarding this sale and a copy of the prescribed form of tender, contact:

(3833) 4 MR. R. M. CHARBONNEAU
Clerk-Treasurer
The Corporation of the
Township of North Stormont
P.O. Box 99,
2 Victoria Street,
Berwick, Ontario, K0C 1G0
(Telephone) 613-984-2821
(Facsimile) 613-984-2908

MUNICIPAL TAX SALES ACT
R.S.O. 1990, c. M.60, s. 9 (2) (d), R.R.O. 1990, Reg. 824

THE CORPORATION OF THE CITY OF PICKERING

TAKE NOTICE that tenders are invited for the purchase of the land(s) described below and will be received until 3:00 p.m. local time on February 22, 2002, at the Pickering Civic Complex, 1 The Esplanade, Pickering, Ontario L1V 6K7. Tender packages are available at a cost of ten dollars each.

The tenders will then be opened in public at 3:30 p.m. on the same day in the Tower Room at the Pickering Civic Complex, 1 The Esplanade, Pickering, Ontario L1V 6K7.

Description of Land(s)	Minimum Tender Amount
901-905 Dunbarton Rd., Pickering. PIN 26317-0051(LT) being Lot 124, Registrar's Compiled Plan 1051 City of Pickering, Regional Municipality of Durham (No. 40). Roll No. 18 01 010 018 17000	\$10,805.31

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank, trust corporation or Province of Ontario Savings Office payable to the City of Pickering and representing at least 20 per cent of the tender amount.

The municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.

This sale is governed by the *Municipal Tax Sales Act* and the Municipal Tax Sales Rules made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes and the relevant land transfer tax.

For further information regarding this sale please contact:

(3834) 4

JEAN EVANS
905-420-4614

MUNICIPAL TAX SALES ACT
R.S.O. 1990, c. M.60, s. 9 (2) (d), R.R.O. 1990, Reg. 824

THE KEEWATIN-PATRICIA DISTRICT SCHOOL BOARD

TAKE NOTICE that tenders are invited for the purchase of the land(s) described below and will be received until 3:00 p.m. local time on Feb-

ruary 20, 2002, at Compton, Shewchuk, MacDonell, Ormiston, Richardt & Fregeau, 214 Main St. S. Kenora, Ontario.

The tenders will then be opened in public on the same day at 3:05 p.m.

Description of Land(s)	Minimum Tender Amount
PARCEL 36985, District of Kenora, being Lots 40 and 41, Plan M.669, Twp. of Van Horne	\$5,054.66

Tenders must be submitted in the prescribed form and must be accompanied by a deposit in the form of a money order or of a bank draft or cheque certified by a bank, trust corporation or Province of Ontario Savings Office payable to the municipality or board and representing at least 20 per cent of the tender amount.

The municipality makes no representation regarding the title to or any other matters relating to the land to be sold. Responsibility for ascertaining these matters rests with the potential purchasers.

This sale is governed by the *Municipal Tax Sales Act* and the Municipal Tax Sales Rules made under that Act. The successful purchaser will be required to pay the amount tendered plus accumulated taxes and the relevant land transfer tax.

For further information regarding this sale and a copy of the prescribed form of tender, contact:

R.W.W. SHEWCHUK
Solicitor for Keewatin-Patricia
District School Board
Keewatin-Patricia District
School Board
c/o COMPTON, SHEWCHUK, MACDONELL,
ORMISTON, RICHARDT & FREGEAU
Barristers and Solicitors
214 Main Street Stouth
Kenora, ON P9N 1T2
(807) 468-9828

(3835) 4

Publications under the Regulations Act Publications en vertu de la Loi sur les règlements

2002—01—26

ONTARIO REGULATION 1/02

made under the

OAK RIDGES MORAINÉ CONSERVATION ACT, 2001

Made: December 14, 2001

Filed: January 10, 2002

DESIGNATION OF OAK RIDGES MORAINÉ AREA

Designation

1. (1) For the purposes of section 2 of the Act, the following area of land is designated as the Oak Ridges Moraine Area:

The land designated as Part 1 on a plan entitled "Plan of the Boundary of the Oak Ridges Moraine Area" and filed on October 22, 2001, with the Office of the Surveyor General of Ontario in the Ministry of Natural Resources, containing 190,328 hectares, more or less, and being composed of land in the geographic townships listed in the Schedule.

(2) Copies of the plan referred to in subsection (1) are available for public inspection at the following locations:

1. The offices of the Ministry of Municipal Affairs and Housing at 777 Bay Street, Toronto.
2. The government information centre located in the Macdonald Block at 900 Bay Street, Toronto.
3. The offices of the Ministry of Natural Resources at 50 Bloomington Road West, Aurora.

Commencement

2. This Regulation shall be deemed to have come into force on November 16, 2001.

Schedule

In the County of Dufferin,

Town of Mono,

Geographic Township of Mono;

In the County of Simcoe,

Municipal Township of Adjala-Tosorontio,

Geographic Township of Adjala,

Town of New Tecumseth,

Geographic Township of Tecumseth;

In The Regional Municipality of Peel,

Town of Caledon,

Geographic Township of Caledon,

Geographic Township of Chinguacousy,

Geographic Township of Albion;

In The Regional Municipality of York,

Municipal Township of King,

Geographic Township of King,

Town of Newmarket,

Geographic Township of East Gwillimbury,

Geographic Township of King,

Town of Aurora,

Geographic Township of King,

Geographic Township of Whitchurch,

Town of Richmond Hill,

Geographic Township of King,

Geographic Township of Vaughan,

Geographic Township of Markham,

Geographic Township of Whitchurch,

City of Vaughan,

Geographic Township of Vaughan,

Town of Markham,

Geographic Township of Markham,

Town of Whitchurch-Stouffville,

Geographic Township of Markham,

Geographic Township of Whitchurch,

Town of East Gwillimbury,

Geographic Township of East Gwillimbury;

In The Regional Municipality of Durham,

Municipal Township of Uxbridge,

Geographic Township of Scott,

Geographic Township of Uxbridge,

City of Pickering,

Geographic Township of Pickering,

Municipal Township of Scugog,

Geographic Township of Reach,

Geographic Township of Cartwright,

Town of Whitby,

Geographic Township of Whitby,

City of Oshawa,

Geographic Township of Whitby,

Municipality of Clarington,

Geographic Township of Darlington,

Geographic Township of Clarke;

In the City of Kawartha Lakes,

Geographic Township of Manvers;

In the County of Peterborough,

Municipal Township of Cavan-Millbrook-North Monaghan,

Geographic Township of Cavan;

In the County of Northumberland,

Municipality of Port Hope,

Geographic Township of Hope,

Municipal Township of Hamilton,

Geographic Township of Hamilton,

Municipal Township of Alnwick-Haldimand,

Geographic Township of Haldimand,

Geographic Township of Alnwick,

Municipality of Trent Hills,

Geographic Township of Percy,

Municipal Township of Cramahe,

Geographic Township of Cramahe;

In the Alderville Indian Reserve 37,

Geographic Township of Alnwick.

4/02

ONTARIO REGULATION 2/02

made under the

LONG-TERM CARE ACT, 1994

Made: January 10, 2002

Filed: January 10, 2002

Amending O. Reg. 386/99

(Provision of Community Services)

Note: Ontario Regulation 386/99 has previously been amended. Those amendments are listed in the Table of Regulations published in *The Ontario Gazette* dated January 20, 2001.

1. Subsection 2 (1) of Ontario Regulation 386/99 is revoked and the following substituted:

(1) A community care access centre shall not provide homemaking services to a person unless the community care access centre determines that the person is an insured person under the *Health Insurance Act* and is eligible under this section to receive homemaking services.

2. The Regulation is amended by adding the following section:

ELIGIBILITY FOR PERSONAL SUPPORT SERVICES

2.1 A community care access centre shall not provide personal support services to a person unless the community care access centre determines that the person is an insured person under the *Health Insurance Act*.

3. This Regulation shall be deemed to have come into force on June 5, 2001.

4/02

ONTARIO REGULATION 3/02

made under the

EDUCATION ACT

Made: January 10, 2002

Filed: January 11, 2002

**TAX RELIEF IN UNORGANIZED TERRITORY
FOR 2001 AND SUBSEQUENT YEARS**

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**PART I
INTERPRETATION**

Application

1. This Regulation applies with respect to taxes for 2001 and later years for school purposes in territory without municipal organization that is not deemed to be attached to a municipality for the purposes of taxation.

Interpretation

2. (1) In this Regulation,

“assessment” means the assessment of real property made under the *Assessment Act*, according to the last returned assessment roll;

“assessment corporation” means the Municipal Property Assessment Corporation;

“commercial property class” means the commercial property class prescribed under the *Assessment Act*;

“industrial property class” means the industrial property class prescribed under the *Assessment Act*;

“levying board” means a board that levies and collects tax rates under paragraph 2 or 3 of subsection 257.7 (1) of the Act or under clause 257.14 (1) (a) or (b) of the Act;

“multi-residential property class” means the multi-residential property class prescribed under the *Assessment Act*;

“property class” means a class of real property prescribed under the *Assessment Act*;

“residential/farm property class” means the residential/farm property class prescribed under the *Assessment Act*;

“taxation year” means, in respect of taxes for school purposes, the year for which the taxes are levied.

(2) A reference in this Regulation to an action taken by a levying board under a provision of the *Municipal Act* is a reference to the action taken by the board under that provision in exercising the same powers and duties of a municipality under the authority of subsection 257.10 (1) of the Act.

**PART II
PHASE-IN OF 2001 TAX CHANGES IN RESIDENTIAL/FARM
PROPERTY CLASS**

Definition

3. In this Part,

“eligible property” means property or a portion of property classified in the residential/farm property class.

Phase-in of tax changes

4. (1) The amount of the tax increases and tax decreases from the 2000 taxation year to the 2001 taxation year on all eligible property in territory described in section 1 is subject to phase-in in accordance with this section.

(2) If the total amount of taxes for school purposes for 2001 for an eligible property before the application of the phase-in exceeds the total amount of taxes for school purposes for 2000 for the property, the maximum amount of the tax increase to be phased in is the amount of the difference.

(3) If the total amount of taxes for school purposes for 2000 for an eligible property exceeds the total amount of taxes for school purposes for 2001 for the property, before the application of the phase-in, the maximum amount of the tax decrease to be phased in is the amount of the difference.

(4) For the purposes of this section, the total amount of taxes for school purposes for 2000 for an eligible property is the amount determined under the following rules:

1. If paragraphs 2 and 3 do not apply, the amount of the taxes for school purposes for 2000 for the property is the amount of taxes levied on the property for 2000.
2. If a supplementary assessment or change in classification was made under section 34 of the *Assessment Act* during 2000, or if an assessment or change in classification could have been made under section 34 of that Act and the appropriate change is made to the assessment roll for taxation in 2001, the amount of the taxes for school purposes for 2000 for the property is the amount that would have been determined for 2000 if the increase in the assessment or change in classification, as the case may be, had applied to the property for 2000.
3. If any taxes for school purposes for 2000 for the property are cancelled, reduced or refunded under section 442 of the *Municipal Act* on an application under clause 442 (1) (a), (a.1), (c) or (f) of that Act or under section 443 of that Act, recalculate the amount of taxes determined under paragraph 1 as if the event that caused the cancellation, reduction or refund had occurred on January 1, 2000.

(5) The following rules apply to the phase-in of a tax increase described in subsection (2):

1. The tax increase is subtracted from the amount of taxes for 2001 that would be determined before the application of this section.
2. The amount of the increase to be included in the taxes for 2001, as determined under paragraph 3, is added to the amount determined under paragraph 1, to determine the amount of taxes payable for 2001.
3. The amount of the increase to be included in the taxes for 2001 is the greater of,
 - i. 50 per cent of the increase, and
 - ii. the lesser of \$30 and the amount necessary to fully phase in the increase.

(6) The following rules apply to the phase-in of a tax decrease described in subsection (3):

1. The tax decrease is added to the amount of taxes for 2001 that would be determined before the application of this section.
2. Subject to paragraph 3, the amount of the decrease to be phased in for 2001 is the greater of the threshold determined under paragraph 4 and 50 per cent of the amount of the decrease.
3. The amount of the decrease phased in for 2001 must not exceed the amount necessary to fully phase in the decrease.
4. The threshold referred to in paragraph 2 is the amount that would be determined in order that the total of the decreases phased in for 2001 for eligible property in the same locality equals the total of the increases phased in for 2001 for all eligible property in the same locality.

Communication

5. (1) A notice of demand for taxes payable in respect of which there is a phase-in under section 4 must indicate the amount of taxes that would have been payable without the phase-in, the amount of taxes that are payable and the amount of the difference.

(2) The secretary of the levying board shall maintain a list of the 2001 tax increases and decreases for the eligible properties in the area served by the board.

PART III TAX DEFERRALS FOR LOW-INCOME SENIORS AND PERSONS WITH DISABILITIES — RESIDENTIAL/FARM PROPERTY CLASS

Tax deferral

6. (1) The owner of a property in the residential/farm property class is entitled to a deferral of taxes for a taxation year ending after December 31, 2000 if,

- (a) there is a tax increase described in subsection 4 (2) that exceeds \$30;
- (b) the owner or the owner's spouse or same-sex partner occupies the property as their principal residence on January 1 of the taxation year;
- (c) the owner or the owner's spouse or same-sex partner is, at any time during the taxation year,
 - (i) a person who is 65 years of age or older and who receives a supplement under Part II of the *Old Age Security Act* (Canada), or
 - (ii) a person who receives income support under the *Ontario Disability Support Program Act, 1997*;
- (d) the owner or the owner's spouse or same-sex partner was assessed as the owner of the property on the assessment roll for the previous year;
- (e) if the taxation year is after 2001, there was a deferral of taxes on the property under this section for the 2001 taxation year; and
- (f) a written application for the deferral, together with sufficient documentation to establish entitlement to the deferral, is given to the secretary of the levying board,
 - (i) for the 2001 taxation year, before March 31, 2002, or
 - (ii) for a taxation year after 2001, by July 1 of the taxation year.

(2) In this Part,

“owner” means the person assessed as the owner;

“same-sex partner” means a person of the same sex with whom the person is living outside marriage in a conjugal relationship, if the two persons,

- (a) have cohabited for at least one year,
- (b) are together the parents of a child, or
- (c) have together entered into a cohabitation agreement under section 53 of the *Family Law Act*;

“spouse” means a person of the opposite sex,

- (a) to whom the person is married, or
- (b) with whom the person is living outside marriage in a conjugal relationship, if the two persons,
 - (i) have cohabited for at least one year,
 - (ii) are together the parents of a child, or
 - (iii) have together entered into a cohabitation agreement under section 53 of the *Family Law Act*.

(3) The amount of the tax deferral for the 2001 taxation year is the amount by which the tax increase in respect of the property, as determined under subsection 4 (2), exceeds the amount of the increase that is not phased in under section 4 before 2002.

(4) For every year after 2001, the amount of the tax deferral is the amount of the tax increase from the previous taxation year.

(5) Despite subsections (3) and (4), the amount of the tax deferral for a taxation year shall not exceed the amount by which 75 per cent of the assessed value of the property exceeds the sum of,

- (a) the total taxes deferred in previous years under this section or section 7 of Ontario Regulation 509/98; and
- (b) the interest on amounts deferred under section 7 of Ontario Regulation 509/98.

(6) All amounts deferred under this section become due,

- (a) upon the death of the owner, subject to subsection (7);
- (b) upon the transfer of the property; or
- (c) on July 1 of the first year for which the owner is not entitled to a deferral of taxes, subject to subsections (8) and (9).

(7) If the owner dies but the owner's spouse or same-sex partner is still alive, the amounts that are deferred are not due as long as,

- (a) the spouse or same-sex partner is alive;
- (b) the property is the spouse's or same-sex partner's principal residence; and
- (c) the property is not transferred, other than to the spouse or same-sex partner.

(8) If the owner's spouse or same-sex partner dies and, but for the spouse's or same-sex partner's death, the owner would be entitled to a deferral of taxes if an application was made in accordance with clause (1) (f), the amounts that are deferred are not due as long as,

- (a) the owner is alive;
- (b) the property is the owner's principal residence; and
- (c) the property is not transferred.

(9) If the owner would have been entitled to a deferral of taxes in the taxation year if an application had been made in accordance with clause (1) (f), but an application was not made, the amounts already deferred are not due if the owner gives to the secretary of the levying board by July 1 of the taxation year:

- 1. A written application to continue the deferral of the amounts already deferred.
- 2. Sufficient documentation to establish entitlement to a deferral of taxes in the taxation year.

(10) Section 382 of the *Municipal Act* applies, with necessary modifications, with respect to taxes deferred under this section.

PART IV

REBATES TO CHARITIES — COMMERCIAL AND INDUSTRIAL PROPERTY CLASSES

Rebate to eligible charity

7. (1) An eligible charity is entitled to a rebate of taxes for school purposes for the 2001 and subsequent taxation years on property the charity occupies if,

- (a) the property is in the commercial property class or the industrial property class; and
- (b) a written application for the rebate, together with sufficient documentation to establish eligibility for the rebate, is given to the secretary of the levying board,

- (i) for the 2001 taxation year, on or before March 31, 2002, or
- (ii) for the 2002 or a subsequent taxation year, on or before June 1 of the taxation year.

(2) In this Part,

“eligible charity” means a registered charity as defined in subsection 248 (1) of the *Income Tax Act* (Canada) that has a valid registration number issued by the Canada Customs and Revenue Agency.

(3) The amount of the rebate to which an eligible charity is entitled for a year under this section is,

- (a) the total of all amounts paid by the eligible charity for the year under section 444.1 of the *Municipal Act*, as made applicable by section 8, if the charity is required to pay an amount under that section; or
- (b) 40 per cent of the taxes paid for school purposes for the year by the eligible charity on the property it occupies, if clause (a) does not apply to the charity for the year.

(4) The following rules apply with respect to a rebate under this section:

- 1. The levying board shall pay one-half of the rebate for a taxation year to the eligible charity within 60 days after receipt of the charity's application for the rebate and shall pay the balance of the rebate within 120 days after receipt of the application.
- 2. As a condition of receiving a rebate for a year, a charity shall repay all amounts, if any, by which the rebates the charity received for the year from other levying boards or municipalities exceed the rebates from the other levying boards or municipalities to which the charity is entitled for the year.
- 3. The costs of a rebate of taxes on property shall be shared by the levying boards and all other school boards that share in the revenue from the taxes for school purposes on the property in the same proportion as the levying boards and school boards share in the revenue.
- 4. The levying board shall pay interest, at the rate determined under subsection 257.11 (4) of the *Education Act*, on the amount of the rebate to which an eligible charity is entitled under this section, if the levying board fails to rebate or credit the amount within the time specified in paragraph 1.
- 5. No fee may be charged by the levying board to process an application under this section.

PART V GROSS LEASES

Application of *Municipal Act*, s. 444.1

8. Section 444.1 of the *Municipal Act* applies, with necessary modifications, as though it formed part of this Regulation, with respect to property in territory described in section 1 with the following modifications:

- 1. A reference to a municipality in subsection 444.1 (10) of the *Municipal Act* shall be read as a reference to the territory described in section 1 that is within the jurisdiction of the levying board.
- 2. A reference to a local municipality in subsection 444.1 (13) of the *Municipal Act* shall be read as a reference to the levying board.
- 3. A reference to property taxes shall be read as a reference to taxes for school purposes.

**PART VI
REBATES FOR VACANT UNITS**

Interpretation

9. This Part applies for the purposes of section 442.5 of the *Municipal Act*, as made applicable by section 257.12.3 of the Act, with respect to an area in which a levying board is required to levy rates for school purposes under Division B of Part IX of the Act.

Eligible property

10. (1) A building or structure on property is an eligible property for the purposes of this Part for a period of time if,

- (a) the period of time is at least 90 consecutive days; and
- (b) no portion of the building or structure was used at any time in the period of time.

(2) A portion of a building on property that is in the commercial property class is an eligible property under this Part for a period of time, if the period of time is at least 90 consecutive days and throughout the period of time,

- (a) the portion of the building was not used and was clearly delineated or separated by physical barriers from the portion of the building that was used; and
- (b) the portion of the building,
 - (i) was capable of being leased for immediate occupation,
 - (ii) was capable of being leased but not for immediate occupation because it was in need of or undergoing repairs or renovations or was under construction, or
 - (iii) was unfit for occupation.

(3) A portion of a building on property that is in the industrial property class is an eligible property under this Part for a period of time if,

- (a) the period of time is at least 90 consecutive days; and
- (b) throughout the period of time, the portion of the building was not used and was clearly delineated or separated by physical barriers from the portion of the building that was used.

(4) The following rules apply for the purposes of subsections (1), (2) and (3):

- 1. A reference to a period of at least 90 consecutive days shall be read as a reference to a period of at least 89 consecutive days if the period includes all of February.
- 2. The following, in the absence of other activity, does not constitute the use of a building or structure or a portion of a building:
 - i. Construction, repairs or renovations of the building, structure or portion of the building.
 - ii. The heating, cooling, lighting or cleaning of the building, structure or portion of the building.
 - iii. The presence of fixtures.

(5) Despite subsections (1), (2) and (3), a building, structure or portion of a building is not an eligible property under this Part for a period of time if,

- (a) it is used for commercial or industrial activity on a seasonal basis;
- (b) it is leased to a tenant who is in possession of the leasehold interest throughout the period of time; or
- (c) it is included in a sub-class for vacant land under subsection 8 (1) of the *Assessment Act* throughout the period of time.

Amount of rebate

11. (1) In this section,

“base property” means, in respect of an eligible property for a taxation year, the real property whose assessment on the roll returned under the *Assessment Act* for taxation in the taxation year includes the eligible property, excluding any portion of the real property,

- (a) that is exempt from taxes for school purposes for the year,
- (b) that is not included in the same class of real property for the taxation year under the *Assessment Act* as the eligible property, or
- (c) that is included in a subclass for excess land under subsection 8 (1) of the *Assessment Act*.

(2) The amount of the rebate for a taxation year for an eligible property is the amount equal to 30 per cent, if the eligible property is in the commercial property class, or 35 per cent, if the property is in the industrial property class, of the taxes for school purposes for the year for the eligible property, as determined in the following manner:

- 1. Take the value of the property for the year as determined by the assessment corporation.
- 2. Determine the percentage that the value of the property is of the assessed value of the base property for the taxation year.
- 3. Multiply the percentage determined under paragraph 2 by the taxes for school purposes for the base property for the taxation year.
- 4. Determine the percentage that the number of days in the taxation year that the property was an eligible property is of the total number of days in the year.
- 5. Multiply the percentage determined under paragraph 4 by the product determined under paragraph 3.

(3) If the period of at least 90 consecutive days during which a property or portion of a property was an eligible property commences after October 3 in the prior taxation year, the amount of taxes for the taxation year is determined for the purposes of subsection (2) by adding the following amounts:

- 1. The amount of taxes that would be determined under subsection (2) for the previous taxation year if the only period in that year during which the property or portion of the property was an eligible property was the period after October 3 during which the building or structure or the portion of the building was an eligible property.
- 2. The amount of taxes that would be determined under subsection (2) for the taxation year in respect of the period in the year during which the building or structure or the portion of the building was an eligible property.

Application for rebate

12. (1) An application for a rebate under this Part in respect of a taxation year must contain the following information:

- 1. The name of the owner of the eligible property and, if applicable, the name of the owner's agent.
- 2. The address of the real property as recorded by the assessment corporation.
- 3. The assessment roll number of the real property that includes the eligible property for purposes of assessment under the *Assessment Act*.
- 4. The dates in the period covered by the application during which the building or structure or the portion of the building was an eligible property.

5. A description of the eligible property,
 - i. by suite or unit number and floor number, or
 - ii. by a method of describing its location in the building that is sufficient to identify the eligible property if it cannot be described by suite or unit number and floor number.

6. The area of the eligible property in square feet.

7. Any additional documentation the levying board or assessment corporation may request to assist in identifying the eligible property.

(2) The levying board shall forward a copy of each application to the assessment corporation for determination of the value of the eligible property.

(3) The assessment corporation shall provide the value of the eligible property to the levying board as soon as practicable.

(4) The levying board shall calculate the amount of the rebate payable to the owner as soon as practicable after receiving the determination of the value of the eligible property from the assessment corporation.

(5) The levying board may calculate the amount of a rebate based on an estimate of the amount of taxes for school purposes in respect of the eligible property and subsequently adjust the amount of the rebate when the amount of the taxes is finally determined.

Recalculation of rebate

13. (1) The levying board shall recalculate the amount of a rebate in respect of an eligible property if,

- (a) any of the taxes for school property are reduced under section 442 or 443 of the *Municipal Act*;
- (b) the assessment for the property changes as the result of a settlement under section 39.1 of the *Assessment Act*;
- (c) the assessment for the property changes as the result of an appeal under section 40 of the *Assessment Act*; or
- (d) the assessment for the property changes as the result of an application under section 46 of the *Assessment Act*.

(2) If a levying board pays or credits to an owner a rebate in an amount that is greater than the amount determined under a recalculation under subsection (1), the levying board may recover the excess amount.

(3) If a levying board pays or credits to an owner a rebate in an amount that is less than the amount determined under a recalculation under subsection (1), the levying board shall pay or credit to the owner the additional amount of the rebate as soon as practicable after the recalculation.

Deadline extension

14. For the purposes of this Part, if the assessment corporation assesses a property during a taxation year under section 33 of the *Assessment Act* in respect of either of the two preceding taxation years, the deadline for making an application under this Part for that preceding taxation years is extended to the day that is 90 days after the day the assessment notice is mailed to the owner under section 35 of the *Assessment Act*.

Interest on rebate, 2001

15. (1) This section applies to rebates in respect of the 2001 taxation year.

(2) All interest payable under this Part is to be applied at the same rate applied under subsection 257.11 (4) of the Act.

(3) Interest is payable in respect of a rebate if,

- (a) the application is received by the levying board on or before April 30, 2002; and
- (b) the levying board fails to pay or credit the owner the amount of the rebate to which the owner is entitled by the later of,
 - (i) July 31, 2002, and
 - (ii) the day that is 120 days after the day the owner provides the information required under subsection 12 (1).

Interest on rebate, 2002 and subsequent years

16. (1) This section applies to rebates in respect of 2002 and subsequent taxation years.

- (2) Interest is payable in respect of a rebate for a taxation year if,
 - (a) the application is received by the levying board by the last day of February of the year immediately following the taxation year to which the rebate relates; and
 - (b) the levying board fails to pay or credit the owner the amount of the rebate to which the owner is entitled by the later of,
 - (i) June 30 of the year immediately following the taxation year to which the rebate relates, and
 - (ii) the day that is 120 days after the day the owner provides the information required under subsection 12 (1).

Interest, special cases

17. (1) If the deadline for applying for a rebate in respect of a taxation year is extended under section 14, interest is payable in respect of the rebate if,

- (a) an application for the rebate is received by the levying board before the deadline; and
- (b) the levying board fails to pay or credit the owner the amount of the rebate to which the owner is entitled by the later of,
 - (i) the day that is 120 days after the deadline, and
 - (ii) the day that is 120 days after the day the owner provides the information required under subsection 12 (1).

(2) If a levying board pays or credits an owner a rebate in an amount that was less than the amount determined under the recalculation under subsection 13 (1), interest is payable on the additional amount of the rebate if the levying board does not pay or credit the owner the additional amount within 120 days after receiving notice of the change to the assessment.

Complaint

18. The later date prescribed for the purposes of subsection 442.5 (16) of the *Municipal Act*, as made applicable by section 257.12.3 of the Act, is the later of,

- (a) the day that is 120 days after the levying board receives the application; and
- (b) the day that interest becomes payable on the outstanding rebate.

PART VII LIMITATION ON TAX INCREASES FOR 2001 AND SUBSEQUENT TAXATION YEARS

Interpretation

19. (1) In this Part,

“additional assessment” means one or more assessments made under section 33 or 34 of the *Assessment Act*;

“uncapped 2001 taxes” means the amount of taxes for school purposes that would have been payable for 2001 but for the application of this Part;

“previous year” means the year immediately preceding the taxation year;

“uncapped taxes” means, in respect of a taxation year, the amount of taxes for school purposes that would have been payable for the taxation year but for the application of this Part.

(2) If portions of a property are classified in different property classes on the assessment roll, each portion shall be treated as a separate property for the purposes of this Part.

(3) This Part applies with respect to property in the commercial class, the industrial class and the multi-residential property class.

(4) This Part does not apply to,

- (a) property or a portion of the property to which a payment-in-lieu of taxes is required, other than property of a designated electricity utility within the meaning of subsection 19.0.1 (5) of the *Assessment Act* or of a corporation referred to in clause (d) of the definition of “municipal electricity utility” in section 88 of the *Electricity Act*;
- (b) despite clause (a), land, buildings and structures to which subsection 19.0.1 (1) of the *Assessment Act* applies; and
- (c) property classified in the residential/farm property class, farm-lands property class, managed forests property class or pipe line property class, as prescribed under the *Assessment Act*.

Determination of taxes

20. Except as provided in this Part, the taxes for school purposes for a year for a property to which this Part applies are determined in accordance with subsection 362 (1) of the *Municipal Act* and Division B of Part IX of the Act.

Determination of maximum taxes, 2001

21. (1) Except as otherwise provided in this section and section 22, the amount of the taxes for school purposes for 2001 for a property is the amount calculated as follows:

1. Determine the amount of the taxes for school purposes for 2000 for the property under subsection (2).
2. Add five per cent of the amount determined under paragraph 1.

(2) The amount of the taxes for school purposes for 2000 for a property is determined as follows:

1. Determine the amount of the taxes for school purposes that were levied on the property for 2000.
2. If, in respect of the property, the 1999 assessment roll for taxation in 2000 included an amount in the sub-class for vacant units and excess land prescribed under the *Assessment Act*, recalculate the taxes determined under paragraph 1 as if the property did not contain any vacant units.
3. If a supplementary assessment or change in classification is made under section 34 of the *Assessment Act* during 2000 or if an assessment or change in classification could have been made under section 34 of that Act and the appropriate change is made on the assessment roll for taxation in 2001, recalculate the taxes determined under paragraph 1 as if the increase in the assessment or change in classification, as the case may be, had applied to the property for all of 2000.
4. If the assessment of a property whose classification is in the sub-class for vacant land on the assessment roll for taxation in 2001 increases as a result of an improvement to that property during 2000 and if no portion of any building on the property begins to be used for any purpose during 2000, recalculate the taxes determined under paragraph 1 as if the increase in the assessment had applied to the property for all of 2000.

5. If any taxes for school purposes for 2000 are cancelled, reduced or refunded under section 442 of the *Municipal Act* on an application under clause 442 (1) (a), (a.1), (c) or (f) of that Act or under section 443 of that Act, recalculate the taxes determined under paragraph 1 as if the event that caused the cancellation, reduction or refund had occurred on January 1, 2000.

(3) If, as a result of a request under section 39.1 of the *Assessment Act*, a complaint under section 40 of that Act, an application under section 46 of that Act, an application under section 447.26 of the *Municipal Act* or a determination under section 447.26.1 of that Act, the taxes for school purposes for a property for 2000 are recalculated, the amount under paragraph 1 of subsection (2) must be adjusted accordingly.

(4) If, as a result of an assessment under subsection 32 (2) or section 33 of the *Assessment Act*, the total taxes for school purposes for a property for 2000 are altered, the amount under paragraph 1 of subsection (2) must be adjusted accordingly.

(5) If the levying board cancels, reduces or refunds taxes for 2001, on an application made under clause 442 (1) (c) of the *Municipal Act* or under another provision of that Act prescribed by the Minister of Finance under subsection 447.65 (6.2) of that Act, the amount of the cancellation, reduction or refund is calculated using the formula,

$$A/B \times C$$

in which,

“A” is the amount of the cancellation, reduction or refund of taxes for the year, but for the application of this Part,

“B” is the amount of taxes for the year (without deducting the amount of the cancellation, reduction or refund of taxes) that would have been payable but for the application of this Part, and

“C” is the amount of taxes for the year that would be payable under this Part if no application were made.

(6) If an additional assessment is made in respect of property, other than a property described under subsection 22 (2), that increases the assessment of the property for 2001,

- (a) subsection (1) does not apply to the additional taxes for school purposes for the year attributable to the increase in the assessment; and
- (b) the amount of the additional taxes for school purposes is determined using the formula,

$$T = CT/NT \times CVAT$$

in which,

“T” is the amount of additional taxes for school purposes,

“CT” is the amount determined under subsection (1),

“NT” is the amount of the uncapped 2001 taxes, but does not include the amount of “CVAT”, and

“CVAT” is the amount of supplementary taxes for school purposes that would have been payable but for the application of this subsection.

(7) Despite subsection (6), the 2001 taxes for school purposes for the property for the year or portion of the year in respect of which one of the following assessments is made must be recalculated on the basis that this Part does not apply:

- 1. An additional assessment that relates to a new building or structure erected on the property that was, prior to the assessment, assessed for 2001 as being in the sub-class for vacant

land under paragraph 2 of subsection 8 (1) of the *Assessment Act*.

2. An additional assessment for 2001 or for 2000 and 2001 or any portion of those years, that resulted in the assessment of the property increasing by an amount equal to or greater than 50 per cent of the assessment on the assessment roll before the additional assessment was made.

(8) Despite subsection (7), if an additional assessment is made for the 2000 taxation year in relation to an improvement and, in relation to the same improvement, an additional assessment is made for the 2001 taxation year under section 34 of the *Assessment Act*, subsection (7) does not apply with respect to the additional assessment for the 2001 taxation year.

(9) Despite paragraph 2 of subsection (7), if an additional assessment is made for 2000 and for 2001, the percentage referred to in that paragraph is the percentage determined as follows:

1. Determine the additional assessment for 2000.
2. Determine the assessment on the assessment roll for taxation in 2000 before the additional assessment referred to in paragraph 1 was made.
3. Divide the amount in paragraph 1 by the amount in paragraph 2.
4. Multiply the quotient in paragraph 3 by 100.
5. Add the amounts in paragraphs 1 and 2.
6. Divide the amount in paragraph 2 by the amount in paragraph 5.
7. Multiply the quotient determined in paragraph 6 by the assessment on the assessment roll for taxation in 2001.
8. Determine the additional assessment for 2001.
9. Divide the amount in paragraph 8 by the amount in paragraph 7.
10. Multiply the quotient in paragraph 9 by 100.
11. Add the percentages in paragraphs 4 and 10.

(10) If the percentage in paragraph 11 of subsection (9) is equal to or greater than 50, subsection (7) applies for 2001.

Provision for recoveries

22. (1) Subject to subsection (4), the levying board shall establish the percentage to limit the tax decreases in 2001 in respect to properties in any property class subject to this Part, to provide for recovery of all or part of the revenues foregone as a result of the application of section 21 to other properties in the property class.

(2) The limit of tax decreases in subsection (1) applies to all properties in the property class whose taxes for school purposes for 2000, as determined under subsection 21 (2), exceed their taxes for school purposes for 2001.

(3) The amount recovered within each property class, within each school locality must be sufficient, but must not exceed the amount necessary to provide for the revenues foregone as a result of the application of section 21 to properties in the property class.

(4) The percentage established under subsection (1) is limited as follows:

1. Calculate the total revenues foregone as a result of the application of subsection 21 to properties in the property class.
2. Calculate the total difference between the taxes for school purposes for all properties in the property class referred to in

subsection (2) for 2000, as determined under subsection 21 (2), and the taxes for school purposes for those properties for 2001.

3. Calculate the percentage of the amount determined under paragraph 2 that would yield sufficient revenues to recover all of the foregone revenues calculated under paragraph 1.
4. The percentage established under paragraph 3 must not exceed 100 per cent.

(5) The taxes for school purposes for 2001 on a property to which this section applies are determined as follows:

1. Determine the taxes for school purposes for the property for 2000 under subsection 21 (2).
2. Determine the amount of the difference between the taxes for school purposes for the property for 2000, as determined under paragraph 1 and the uncapped 2001 taxes for school purposes for the property.
3. Multiply the percentage established under this section for the property class the property is in, by the amount determined under paragraph 2.
4. The taxes for school purposes for 2001 are equal to the uncapped 2001 taxes for the property plus the amount determined under paragraph 3.

(6) If an additional assessment is made to a property subject to this section that increases the assessment of that property for 2001, subsection (5) does not apply to the additional taxes for school purposes for the year attributable to the additional assessment.

Determination of maximum taxes after 2001

23. (1) Except as otherwise provided in this section and section 24, the amount of the taxes for school purposes for a taxation year after 2001 for a property is the amount calculated as follows:

1. Determine the amount of the taxes for school purposes for the previous year for the property under subsection (2).
2. Add five per cent of the amount determined under paragraph 1.

(2) The taxes for the previous year for a property are determined as follows:

1. Determine the taxes for school purposes that were levied on the property for the year.
2. If a supplementary assessment or change in classification is made under section 34 of the *Assessment Act* during the year or if an assessment or change in classification could have been made under section 34 of that Act and the appropriate change is made on the assessment roll for taxation in the taxation year, recalculate the taxes determined under paragraph 1 as if the increase in the assessment or change in classification, as the case may be, had applied to the property for all of the year.
3. If the assessment of a property whose classification is in the sub-class for vacant land on the assessment roll for taxation in the taxation year increases as a result of an improvement to that property during the year and if no portion of any building on the property begins to be used for any purpose during the year, recalculate the taxes determined under paragraph 1 as if the increase in the assessment had applied to the property for all of the year.
4. If any taxes for school purposes for the year are cancelled, reduced or refunded under section 442 of the *Municipal Act* for the year on an application under clause 442 (1) (a), (a.1), (c) or (f) of that Act or under section 443 of that Act for the year, recalculate the taxes determined under paragraph 1 as if the event that caused the cancellation, reduction or refund had occurred on January 1 of the year.

(3) If, as a result of a request under section 39.1 of the *Assessment Act*, a complaint under section 40 of that Act, an application under section 46 of that Act, an application under section 447.26 of the *Municipal Act* or a determination under section 447.26.1 of that Act, the taxes for school purposes for a property for the previous year are recalculated, the amount under paragraph 1 of subsection (2) must be adjusted accordingly.

(4) If, as a result of an assessment under subsection 32 (2) of the *Assessment Act* or section 33 of the *Assessment Act*, the total taxes for school purposes for a property for the previous year are altered, the amount under paragraph 1 of subsection (2) must be adjusted accordingly.

(5) If the levying board cancels, reduces or refunds taxes for school purposes for the taxation year, on an application made under clause 442 (1) (c) of the *Municipal Act* or under another provision of that Act prescribed by the Minister of Finance under subsection 447.65 (6.2) of that Act, the amount of the cancellation, reduction or refund is calculated using the formula,

$$A/B \times C$$

in which,

“A” is the amount of the cancellation, reduction or refund of taxes for the year, but for the application of this Part,

“B” is the amount of taxes for the year (without deducting the amount of the cancellation, reduction or refund of taxes) that would have been payable but for the application of this Part, and

“C” is the amount of taxes for the year that would be payable under this Part if no application were made.

(6) If an additional assessment is made in respect of property, other than property described in subsection 24 (2), that increases the assessment of the property in the taxation year,

(a) subsection (1) does not apply to the additional taxes for school purposes attributable to the increase in the assessment; and

(b) the amount of the additional taxes for school purposes is calculated using the formula,

$$T = CT/NT \times CVAT$$

in which,

“T” is the amount of the additional taxes for school purposes,

“CT” is the amount determined under subsection (1), and

“NT” is the amount of the uncapped taxes for the year, but does not include the amount of “CVAT”,

“CVAT” is the amount of supplementary taxes for school purposes that would have been payable but for the application of this subsection.

(7) Despite subsection (6), the taxes for school purposes for the property for the taxation year or portion of the year in respect of which one of the following assessments is made must be recalculated on the basis that this Part does not apply:

1. An additional assessment that relates to a new building or structure erected on the property that was, prior to the assessment, assessed for the taxation year as being in the subclass for vacant land under paragraph 2 of subsection 8 (1) of the *Assessment Act*.
2. An additional assessment for the taxation year or for the taxation year and the previous year or any portion of those years, that resulted in the assessment of the property increasing by an amount equal to or greater than 50 per cent of the assessment

on the assessment roll before the additional assessment was made.

(8) Despite paragraph 2 of subsection (7), if an additional assessment is made for the previous year and for the taxation year, the percentage referred to in that paragraph is the percentage determined as follows:

1. Determine the additional assessment for the previous year.
2. Determine the assessment on the assessment roll for taxation in the previous year before the additional assessment referred to in paragraph 1 was made.
3. Divide the amount in paragraph 1 by the amount in paragraph 2.
4. Multiply the quotient in paragraph 3 by 100.
5. Add the amounts in paragraphs 1 and 2.
6. Divide the amount in paragraph 2 by the amount in paragraph 5.
7. Multiply the quotient determined in paragraph 6 by the assessment on the assessment roll for taxation in the taxation year.
8. Determine the additional assessment for taxation year.
9. Divide the amount in paragraph 8 by the amount in paragraph 7.
10. Multiply the quotient in paragraph 9 by 100.
11. Add the percentages in paragraphs 4 and 10.

(9) If the percentage in paragraph 11 of subsection (8) is equal to or greater than 50, subsection (7) applies for the taxation year.

(10) Despite subsection (1) but subject to section 24, if the amount determined under subsection (1) exceeds the uncapped taxes, the taxes for school purposes under this Part are equal to the uncapped taxes.

Provision for recoveries

24. (1) Subject to subsection (4), the levying board shall establish the percentage for limiting tax decreases in respect of properties in any property class subject to this Part for a taxation year, to provide for recovery of all or part of the revenues foregone in a year as a result of the application of section 23 to other properties in the property class.

(2) The limit of tax decreases in subsection (1) applies to all properties in the property class whose taxes for school purposes for the previous year, as determined under subsection 23 (2), exceed their taxes for school purposes for taxation year.

(3) The amount recovered within each class within each school locality must be sufficient, but must not exceed, the amount necessary to provide for the revenue foregone as a result of the application of section 23 to properties in the property class.

(4) The percentage established under subsection (1) is limited as follows:

1. Calculate the total revenues foregone as a result of the application of section 23 to properties in the property class.
2. Calculate the total difference between the taxes for school purposes for all properties in the property class referred to in subsection (2) for the previous year, as determined under subsection 23 (2), and the taxes for school purposes for those properties for the taxation year.
3. Calculate the percentage of the amount determined under paragraph 2 that would yield sufficient revenues to recover all of the foregone revenues calculated under paragraph 1.

4. The percentage established under paragraph 3 must not exceed 100 per cent.

(5) The taxes for school purposes for the taxation year on a property to which this section applies are determined as follows:

1. Determine the taxes for school purposes for the property for the previous year under subsection 23 (2).
2. Determine the amount of the difference between the taxes for school purposes for the property for the previous year, as determined under paragraph 1 and the uncapped taxes for school purposes for the property for the taxation year.
3. Multiply the percentage established under this section for the property class the property is in, by the amount determined under paragraph 2.
4. The taxes for school purposes for the taxation year are equal to the uncapped taxes for the taxation year plus the amount determined under paragraph 3.

(6) If an additional assessment is made to a property that is subject to this section that increases the assessment of that property for the taxation year, subsection (5) does not apply to the additional taxes for school purposes for the year attributable to the additional assessment.

Tenants of leased properties

25. (1) This section applies with respect to a tenant of leased premises that form all or part of a property if,

- (a) Part XXII.2 of the *Municipal Act*, as it applies under section 10 of Ontario Regulation 509/98, applied to the leased property and this Part applies to the leased premises; and
- (b) the tenant's tenancy commenced on or before December 31, 1997 and has been continuous since that date.

(2) This section does not apply if the leased premises are classified in the multi-residential property class.

(3) This section applies with respect to a tenant described in subsection (1) even if the tenant enters into a new lease for the leased premises after December 31, 1997.

(4) No tenant referred to in subsection (1) is required under any lease, despite any provision in the lease, to pay an amount on account of taxes levied for school purposes for the 2001 or a subsequent taxation year that is greater than the tenant's cap for the taxation year as determined under subsection (5).

(5) The tenant's cap referred to in subsection (4) for a taxation year is determined as follows:

1. Determine the amount the tenant was required to pay on account of taxes for school purposes for the previous year.
2. Calculate 5 per cent of the amount determined under paragraph 1.
3. Add the amounts determined under paragraphs 1 and 2.

(6) For the purposes of subsections (4) and (5), an amount the tenant is required to pay under section 444.1 of the *Municipal Act*, as made applicable by section 8, is deemed to be an amount the tenant is required to pay under the lease on account of taxes levied for school purposes.

(7) If this section applies with respect to taxes attributable to part of a year, the tenant's cap determined under subsection (5) for the year must be reduced proportionally.

(8) If the tenant ceases to lease any part of the leased premises, this section does not apply with respect to the taxes attributable to the part of the year after the tenant ceases to lease that part of the leased premises and this section does not apply with respect to taxes for subsequent years.

(9) Subsection (8) applies with respect to all the taxes for the leased premises and not just the taxes attributable to the part of the leased premises the tenant ceases to lease.

(10) This section does not apply with respect to any part of the leased premises that was not a part of the tenant's leased premises on December 31, 1997.

Recouping landlord's shortfall

26. (1) A landlord may require a tenant to pay an amount on account of taxes for school purposes that is more than the tenant would otherwise be required to pay under the tenant's lease to the extent necessary for the landlord to recoup any shortfall, within the meaning of paragraph 3 of subsection 447.71 (7) of the *Municipal Act*, in respect of other leased premises that form part of the property.

(2) Subsection 447.71 (8) of the *Municipal Act* applies, with necessary modifications, with respect to an amount a tenant is required to pay under subsection (1).

(3) This section applies with respect to a tenant only if,

- (a) section 25 does not apply to the tenant; and
- (b) the tenant's lease was entered into before December 18, 1998, the tenant's tenancy has been continuous since that date and Part XXII.2 of the *Municipal Act*, as it applies under section 10 of Ontario Regulation 509/98, applied to the property.

PART VIII

CANCELLATION, REDUCTION OR REFUND OF TAXES

Application for cancellation

27. (1) An application to the levying board for the cancellation, reduction or refund of taxes levied for school purposes in the year in respect of which the application is made may be made by a 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 this Part.

(2) Section 442 of the *Municipal Act*, with necessary modifications, applies to an application made under subsection (1).

JAMES M. FLAHERTY
Minister of Finance

Dated on January 11, 2002.

4/02

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