

[HOME PAGE](#) / [LAWS](#)

/ O. REG. 261/17: TAX MATTERS - DEFINITION OF BUSINESS PROPERTY AND RESIDENTIAL PROPERTY



Français

ONTARIO REGULATION 261/17

made under the

EDUCATION ACT

Made: July 5, 2017

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AMENDING O. REG. 394/98

(TAX MATTERS - DEFINITION OF BUSINESS PROPERTY AND RESIDENTIAL PROPERTY)

1. Section 2 of Ontario Regulation 394/98 is amended by adding the following paragraph:

2. The new multi-residential property class prescribed under the *Assessment Act*.

Commencement

2. This Regulation comes into force on the day it is filed.

Made by:

Pris par :

Le ministre des Finances,

CHARLES SOUSA

Minister of Finance

Date made: July 5, 2017

Pris le : 5 juillet 2017

[HOME PAGE](#) / [LAWS](#) / O. REG. 262/17: TAX MATTERS - TRANSITION RATIOS AND AVERAGE TRANSITION RATIOS



[Français](#)

ONTARIO REGULATION 262/17

made under the

MUNICIPAL ACT, 2001

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AMENDING O. REG. 385/98

(TAX MATTERS - TRANSITION RATIOS AND AVERAGE TRANSITION RATIOS)

1. Section 10 of Ontario Regulation 385/98 is revoked and the following substituted:

10. For the 2017 taxation year, the transition ratio for the new multi-residential property class in a municipality is 1.0.

2. Section 10.1 of the Regulation is revoked.

3. Paragraph 1 of section 11 of the Regulation is amended by striking out "section 10.2" and substituting "sections 10 and 10.2".

Commencement

4. This Regulation comes into force on the day it is filed.

Made by:

Pris par :

Le ministre des Finances,

CHARLES SOUSA

Minister of Finance

[HOME PAGE](#) / [LAWS](#) / O. REG. 264/17: GENERAL



[Français](#)

ONTARIO REGULATION 264/17

made under the

ASSESSMENT ACT

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AMENDING O. REG. 282/98

(GENERAL)

1. (1) Subsection 10 (1) of Ontario Regulation 282/98 is revoked.

(2) Subsection 10 (2) of the Regulation is revoked and the following substituted:

(2) The new multi-residential property class consists of land described in paragraph 1 of subsection 4 (1) whose units have been built, or converted from a non-residential use, pursuant to a building permit issued,

(a) on or after April 20, 2017; or

(b) before April 20, 2017, if, at the time at which the permit was issued, a by-law was in force that opted to have the property class apply in the municipality, in accordance with subsection (1) of this section as it read immediately before it was revoked by O. Reg. 264/17.

(3) Subsection 10 (2.1) of the Regulation is amended by striking out "paragraph 1 of".

(4) Subsection 10 (3) of the Regulation is revoked and the following substituted:

(3) Despite subsection (2), after being included in the new multi-residential property class for 35 taxation years, land ceases to be included in that class and is instead included in the multi-residential property class for subsequent taxation years.

(5) Subsection 10 (4) of the Regulation is revoked and the following substituted:

(4) Despite subsections (2) and (3), land that ceased to be included in the new multi-residential property class under this subsection, as it read immediately before O. Reg. 264/17 came into force, remains excluded from the new multi-residential property class.

(6) Subsections 10 (5) to (7) of the Regulation are revoked.

Commencement

2. This Regulation comes into force on the day it is filed.

Made by:

Pris par :

Le ministre des Finances,

CHARLES SOUSA

Minister of Finance

Date made: July 5, 2017

Pris le : 5 juillet 2017

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