



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

November 20, 2012

To: All Municipal Clerks, Treasurers and Tax Collectors

From: Arthur Anderson, Director, Municipal Relations

**Subject: Legislative Changes for Cemeteries**

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Further to my memo of June 6, 2012 to you on new regulations for cemeteries, I would like to provide you with some additional information and clarification concerning recent legislative changes that were made to the *Assessment Act* with respect to property tax exemptions for cemeteries.

Bill 55, the *Strong Action for Ontario Act (Budget Measures), 2012* received Royal Assent on June 20, 2012. This Bill amended the *Assessment Act* by adding a new subsection 3(1)3.1, which provides an exemption for lands ancillary to the operation of an exempt cemetery for the 2010-2012 taxation years, including crematoria. The amendment also provides that no supplementary or omitted assessments are to be issued during 2012 for such ancillary lands.

In order to implement a change in tax liability resulting from a legislative amendment, the Municipal Property Assessment Corporation (MPAC) is required to issue a Special Amended Property Assessment Notice (SAN) under section 32(3) of the *Assessment Act*. This section also requires the municipality to refund any overpaid taxes where a property becomes exempt from taxation as a result of a change to the legislation.

Based on this legislative change, SANs will be issued to change the tax liability of any taxable ancillary land (e.g. crematoria, visitation centres and retail marker and casket sales located on cemeteries) to exempt the land for the 2010-2012 taxation years. The SAN will be sent to the cemetery owners showing the revised assessment for each of the affected taxation years, along with a letter explaining the reason for the change in tax liability. Copies of the SAN(s) and a sample letter that were mailed to the property owner will be provided to the municipality.

Where there are outstanding appeals for affected cemetery properties, the legislative change may be implemented through the appeal process, using Minutes of Settlement, rather than through SANs.

For 2013 taxation and beyond, the new legislative framework described in my June 6, 2012 memo will apply.

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If you have any questions, please contact your local Municipal Relations Representative or me at 905 837-6993 or 1 877 635-6722 Extension 6993.

Yours truly,



Arthur Anderson  
Director, Municipal Relations

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