



Ontario

Ministry of  
Consumer and  
Commercial  
Relations

Property  
Rights  
Division

BULLETIN NO. 78017

DATE: March 29, 1978

TO:  
ALL LAND REGISTRARS

THE LAND TRANSFER TAX ACT

GOVERNMENT OF ONTARIO EMPLOYEE  
HOME OWNER ASSISTANCE PLAN

The Government of Ontario Employee Home Owner Assistance Plan protects government employees who, through normal organizational changes, are moved from one locality to another.

Amongst other things, the Plan provides that, if an employee's home is not sold by the Realtor carrying the Plan (National Trust Company Limited) at the end of a 90-day period, it will be purchased from the employee by the Realtor and title will be taken by the Realtor "in trust for Her Majesty the Queen, in right of Ontario, as represented by the Ministry of Government Services for Ontario".

Land Registrars are advised that a deed or transfer in trust for Her Majesty the Queen as described above is not taxable under The Land Transfer Tax Act.

This replaces Bulletin 75014 and Mr. M.D. Godfrey's letter of August 25, 1976.

*Audrey Loeb Burns*  
Audrey Loeb Burns,  
Solicitor.

ALB:cmj