



OAKVILLE

Appendix A

**THE CORPORATION OF THE TOWN OF OAKVILLE**

**BY-LAW NUMBER 2023-109**

A by-law to delegate authority to the Assessment Review Board to exercise certain powers and functions of Council pursuant to Section 357(1)(d.1) of the *Municipal Act*, 2001.

**WHEREAS** s. 357(1)(d.1) of the *Municipal Act*, 2001 as amended, authorizes applications to be made to the Treasurer of a municipality for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made where such person is unable to pay property tax due to sickness or extreme poverty; and

**WHEREAS** s. 357(11) of the *Municipal Act*, 2001 as amended, authorizes Council to pass a by-law to provide that the Assessment Review Board shall exercise the powers and functions of the Council under s. 357(1) and (5) with respect to the applications under s. 357(1)(d.1) of the Act; and

**WHEREAS** any such by-law passed by Council shall apply to applications made in and after the year in which such by-law is passed and shall continue to apply until repealed; and

**WHEREAS** it is deemed appropriate by the town of Oakville that the Assessment Review Board exercises the powers and functions of Council under s. 357(1)(d.1) of the *Municipal Act*, 2001 for the current year and each year hereafter until repealed;

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**COUNCIL ENACTS AS FOLLOWS:**

1. That the Assessment Review shall exercise the functions of Council pursuant to subsections 357(1) and (5), with respect to applications made under subsection 357(1)(d.1) of the *Municipal Act*, 2001.
2. That subsections 357 (6), (7), (8), (9) and (10) of the *Municipal Act*, 2001 do not apply to s. 357(1)(d.1) applications due to this delegation of authority.
3. That a certified copy of this by-law will be forwarded to the Registrar of the Assessment Review Board and to the Municipal Property Assessment Corporation in accordance with s. 357(12) of the *Municipal Act*, 2001.
4. That following the passing of this by-law, every application for the cancellation, reduction or refund of taxes due to sickness or extreme poverty shall be forwarded to the Assessment Review Board for processing.

PASSED this 15th day of August, 2023

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MAYOR

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CLERK