



## REPORT

### ADMINISTRATIVE SERVICES COMMITTEE

MEETING DATE: MARCH 29, 2016

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**FROM:** Financial Operations

**DATE:** January 28, 2016

**SUBJECT:** Applications for Cancellation, Reduction or Refund of Taxes under Sections 357 & 358 of the *Municipal Act*

**LOCATION:**

**WARD:** Town wide

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#### RECOMMENDATION:

That the tax adjustments, summarized in Appendix A and detailed in Appendices B and C of the report from the Financial Operations department, dated January 28, 2016, in the amount of \$274,424.33 plus \$5,657.88 in accrued late payment charges, be approved.

#### KEY FACTS:

The following are key points for consideration with respect to this report:

- In order to complete eligible tax adjustments, it is necessary to utilize Sections 357 & 358 of the *Municipal Act* and present the applications to Council for approval

#### BACKGROUND:

Applications under Section 357 of the *Municipal Act*, as included in Appendix B, are applications to adjust taxes relating to 2009-2015 tax liability.

Appendix C relates to adjustments for the 2012-2014 taxation years under the provisions of Section 358 of the *Municipal Act*.

Applications pursuant to Section 357 of the *Municipal Act* (Appendix B) are to cancel reduce or refund all or part of taxes due primarily to “change events” which occur in

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the attributable tax years after the compilation of the annual assessment roll. Examples of eligibility criteria applicable under Section 357 are: demolitions, sufficient damage to render property substantially unusable, tax classification changes and clerical errors in the preparation of the assessment roll.

Applications under Sections 358 (Appendix C) are restricted to manifest clerical errors however; they may be retroactive for up to two years after the provisions of Section 357 expire, if applicable under the eligibility criteria of Section 358.

### **COMMENT/OPTIONS:**

Council has the authority to reject any applications under Sections 357 and 358 of the *Municipal Act* or may approve the cancellation, reduction or refund of taxes levied, or a portion thereof.

If dissatisfied with Council's decision, the applicant to a Section 357 application may appeal the decision of Council to the Assessment Review Board within 35 days of the decision. There are no appeal provisions with respect to decisions pursuant to Section 358 of the *Municipal Act*

### **CONSIDERATIONS:**

#### **(A) PUBLIC**

Notification, as required to applicants under the *Municipal Act* pursuant to Sections 357 and 358, has been provided.

#### **(B) FINANCIAL**

The Town's portion of the tax adjustment write-offs in this report with respect to applications under Sections 357 & 358 of the *Municipal Act* is \$90,077.09 as summarized in Appendix A. The 2016 budget includes sufficient provisions to accommodate this amount.

#### **(C) IMPACT ON OTHER DEPARTMENTS & USERS**

N/A

#### **(D) CORPORATE AND/OR DEPARTMENT STRATEGIC GOALS**

This report addresses the corporate strategic goal to:

- be accountable in everything we do
- be fiscally sustainable

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**(E) COMMUNITY SUSTAINABILITY**

Ensuring that property owners are provided with opportunities to adjust tax levels to compensate for various changes in use and/or to correct assessment errors assists all faucets of the community

**APPENDICES:**

Appendix A – Summary and Distribution of Tax Adjustments

Appendix B – Listing of Applications under Section 357 of the *Municipal Act*

Appendix C – Listing of Applications under Section 358 of the *Municipal Act*

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