



Subject: Cancellation, Reduction or Refund of Realty Tax

To: Council

From: Corporate Services Department

Report Number: 2021-282

Meeting Date: November 8, 2021

Recommendation:

That Corporate Services Department Report 2021-282 be received; and

That the applications pursuant to Section 357/358 of the *Municipal Act*, 2001, as amended, numbered 2021-100, 2021-200, 2021-300 and 2021-400 be approved to cancel or reduce taxes in the total amount of \$11,110.97.

Purpose:

The purpose of this report is to seek approval of Council in order to cancel, reduce or refund realty tax of the applicant in accordance with the recommendations of the Municipal Property Assessment Corporation (MPAC) Assessor.

Background:

Under section 357/358 of the *Municipal Act*, 2001, as amended, an application to Council may be made by the taxpayer for the cancellation, reduction or refund of tax levied in the current and previous year for specific purposes. In some cases, a review may increase the property assessment and increase a property's tax levied.

Once an application is received from a taxpayer under Section 357/358 and processed by staff, the application is forwarded to MPAC for a revised assessment recommendation. These applications are then returned to the municipality for staff to calculate the amount of cancellation or adjustment of taxes.

Section 357 Application Numbers 2021-100, 2021-200, 2021-300 and 2021-400 were received and are in the Treasurer's possession.

Discussion:

The attached summary report encompasses the applications received to date for submission to Council for approval.

Staff recommends Council approval of the recommendation of the MPAC assessor for the Section 357 applications. It is a rarity that the taxpayer challenges any recommendation, however, if such did occur, staff would request MPAC to attend the committee meeting to defend or amend the recommendation. Staff have received no objections from the taxpayers.

Financial Implications:

Application numbers 2021-100, 2021-200, 2021-300 and 2021-400 under Section 357/358 require Council's approval. The total amount of reduction or cancellation of taxes is \$11,110.97, of which \$5,638.83 is the municipal portion

Strategic Plan Alignment:

The initiative contained within this report supports the following pillar(s) of the strategic plan:

- Value: Financial Management to Achieve Financial Sustainability
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Conclusion:

Staff recommend Council approve the applications outlined in this report.

Appendices:

- a. Calculation of Adjustments Based on the Assessor's Reports and Comments

Respectfully submitted,

Adam Pigeau, CPA, CA
Manager, Financial Services/Deputy Treasurer
905-835-2900 Ext. 101
adam.pigeau@portcolborne.ca

Report Approval:

All reports reviewed and approved by the Department Director and also the City Treasurer when relevant. Final review and approval by the Chief Administrative Officer.