



**Subject: Cancellation, Reduction or Refund of Realty Tax**

**To: Council**

**From: Corporate Services Department**

Report Number: 2022-243

Meeting Date: December 13, 2022

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**Recommendation:**

That Corporate Services Department Report 2022-243 be received; and

That the applications pursuant to Section 357/358 of the *Municipal Act*, 2001, as amended, numbered 2022-100, 2022-200, 2022-300, 2022-500, 2022-700 and 2022-800 be approved to cancel or reduce taxes in the amount of \$14,455.31.

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**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.

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**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 2022-100, 2022-200, 2022-300, 2022-500, 2022-700 and 2022-800 were received and are in the Treasurer's possession.

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**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 meeting to defend or amend the recommendation. Staff have received no objections from the taxpayers.

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**Financial Implications:**

Application numbers 2022-100, 2022-200, 2022-300, 2022-500, 2022-700 and 2022-800 under Section 357/358 require Council's approval. The total amount of reduction or cancellation of taxes is \$14,455.31, of which \$7,719.65 is the municipal portion.

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**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 to cancel, reduce, or refund realty tax in accordance with the recommendations of the Municipal Property Assessment Corporation (MPAC) Assessor.

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**Appendices:**

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

Respectfully submitted,

Adam Pigeau, CPA, CA  
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### **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.