

## Council Report

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**DATE:** Tuesday, March 19, 2019

**WARD(S):** ALL

**TITLE: TAX ADJUSTMENTS PURSUANT TO SECTIONS 354, 357, 358  
AND 359 OF THE MUNICIPAL ACT, S.O. 2001**

**FROM:**

Michael Coroneos, Chief Financial Officer and City Treasurer

**ACTION:** DECISION

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**Purpose**

To obtain council's approval for the increase or cancellation of property Taxes as permitted under Section 354, 357, 358 and 359 of the Municipal Act, 2001.

**Report Highlights**

Section 354, 357, 358, 359 – increase or cancellation of property taxes:

- Council approval of the recommendations in this report will allow staff to proceed with applicable property tax adjustments
- There are various reasons for tax adjustments such as property becoming exempt, roll numbers being cancelled by the Municipal Property Assessment Corporation (MPAC), buildings that have been demolished or razed by fire and properties that have been over assessed by a gross or manifest clerical error. These tax adjustments do not relate to collection issues.
- As required by the Act, notification of this meeting has been sent to all applicants and persons in respect of whom the applications were made, at least 14 days prior to the meeting. Notices of Decisions will be issued to all applicants after the meeting of Council and these will detail the total amount of the adjustment and the right of the applicant to appeal the decision to the Assessment Review Board (ARB).

**Recommendations**

That the tax adjustments as outlined on the attached schedule be approved

## **Background**

The City prepares these types of reports at least twice a year. The prior report was prepared for Council on April 11, 2018. There were twenty-six (26) applications on that report and the total cancellation, reduction or refund of taxes amounted to \$387,970. The City portion was \$77,344 or approx.20%.

## **Previous Reports/Authority**

N/A

## **Analysis and Options**

Eighty-five (85) applications have been prepared for Council's consideration for the cancellation, reduction or refund of taxes for the current and prior tax years, under sections 354, 357, 358 and 359 of the *Municipal Act, 2001*, as amended.

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The total cancellation, reduction or refund of taxes, as recommended is \$627,193. The City portion of this amount is approximately \$131,666, or approximately 21%, broken down per year as follows:

2014 = \$679 / 2015 = \$4,988 / 2016 = \$17,518 / 2017 = \$43,910 / 2018 = \$64,571

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## **Financial Impact**

The City's share of these property tax adjustments is approximately \$131,666.

## **Broader Regional Impacts/Considerations**

The Region of York's share of these property tax adjustments is approximately \$223,940 or approximately 36%.

## **Conclusion**

The *Municipal Act* allows staff to proceed with the property tax adjustments as applicable.

Council approval also gives the applicant the right to appeal the decision to the Assessment Review Board if so desired.

**For more information**, please contact: Maureen Zabiuk, A.I.M.A., CMRP, Manager  
Property Tax & Assessment Ext. 8268

**Attachments**

*Attachment 1 – Tax Appeal Report*

**Prepared by**

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