

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 176-2019

A By-law to delegate authority to apportion unpaid taxes under Section 356 and adjust property taxes pursuant to Sections 354, 357, 358, 359 of the *Municipal Act* to staff.

WHEREAS pursuant to Section 23.1 of the *Municipal Act, 2001*, authorizes a municipality to delegate its powers and duties under this and any other Act to a person or body, subject to certain restrictions;

AND WHEREAS the Council of the Corporation of the City of Vaughan has reviewed the process of cancelling, reducing, refunding, increasing and/or apportioning property taxes and considers it desirable for the purposes of efficient management and service delivery to delegate to staff the authority relating to the adjustment of property taxes;

AND WHEREAS pursuant to Section 356 of the *Municipal Act, 2001*, a municipality may:

1. Apportion the unpaid taxes on the land among parcels,
 - a. In proportion to the relative value at the time the assessment roll for the year in which the application is made was returned, or
 - b. If council is of the opinion that an apportionment under subclause (a) is not appropriate due to special circumstances, any other manner; and
2. Direct what proportion of any part payment of taxes on the land is to be applied to each of the parcels.

AND WHEREAS pursuant to Section 354 of the *Municipal Act, 2001*:

1. The treasurer of a local municipality shall remove unpaid taxes from the tax roll if:
 - a. Council of the local municipality, on the recommendation of the treasurer, writes off the taxes as uncollectible;
 - b. Taxes are no longer payable as result of tax relief under sections of the *Act* or decision of any court or after an unsuccessful tax sale under Part XI.

AND WHEREAS pursuant to Section 357 of the *Municipal Act, 2001*, a municipality may cancel, reduce, or refund taxes as follows:

- a. As a result of a change event, as defined in the *Assessment Act*, during the taxation year, the property or portion of the property is eligible to be reclassified in

- a different class of property, that class has a lower tax ratio for the taxation year and no supplementary assessment is made in respect of the change event under subsection 34(2) of the *Assessment Act* ;
- b. The land has become vacant or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;
 - c. The land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;
 - d. During the year or during the preceding year after the return of the assessment roll, a building on the land,
 - i. was razed by fire, demolition, or otherwise, or
 - ii. was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;
 - d.1 The applicant is unable to pay taxes because of sickness or extreme poverty;
 - e. A mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;
 - f. A person was overcharged due to gross or manifest error that is clerical or factual in nature, including transposition of figures, a typographical error or similar error but not an error in judgement in assessment the property; or
 - g. Repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year.

AND WHEREAS pursuant to Section 358 of the *Municipal Act, 2001*, a municipality may cancel, reduce, or refund taxes in one or both of the two years preceding the year in which the application is made as follows:

- a. Overcharge caused by a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgement in assessing the property.

AND WHEREAS pursuant to Section 359 of the *Municipal Act, 2001*, a municipality may increase the taxes levied on land in the year in respect of which the application is made as follows:

- a. To the extent of any undercharge caused by gross or manifest error that is clerical

or factual error, including the transposition of figures, a typographical error or similar error, but not an error in judgement in assessing the land.

AND WHEREAS Section 227 of the *Municipal Act, 2001*, states that it is the role of the officers and employees of the municipality to carry out duties required under any applicable legislation and other duties assigned by the municipality;

NOW THEREFORE the Council of the Corporation of the City of Vaughan ENACTS AS FOLLOWS:

1. That on behalf of the City of Vaughan the authority to adjust property taxes under Sections 354,356,357,358, and 359 of the *Municipal Act, 2001*, is delegated to the City Treasurer or his/her designate.

Enacted by City of Vaughan Council this 17th day of December, 2019.

Hon. Maurizio Bevilacqua, Mayor

Todd Coles, City Clerk