

THE CITY OF VAUGHAN

BY-LAW

BY-LAW NUMBER 106-2018

A By-law to amend By-law 72-2003 to delegate authority relating to assessment and taxation appeal matters to staff.

WHEREAS Sections 40(1) and 39.1(8) of the *Assessment Act* allow a municipality to appeal to the Assessment Review Board (ARB) regarding the assessment value of a property;

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;

AND WHEREAS the Council of the Corporation of the City of Vaughan has reviewed the provision of assessment and taxation appeals and considers it desirable for the purposes of efficient management and service delivery to delegate to staff the authority relating to assessment and taxation appeals, including commencing and filing notices of appeal, attending mandatory meetings and/or mediation and/or settlement conferences, appearing before the ARB on behalf of the City, executing settlement agreements or withdrawing any appeal filed by the City; .

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 commence and file notices of Reconsideration with the Municipal Property Assessment Corporation (MPAC) and/or file appeals with the Assessment Review Board, for properties where the assessment is considered to be too high, too low, wrongly assessed or for properties that have been omitted from the assessment roll, is delegated to the City Treasurer or his/her designate.
2. And that on behalf of the City of Vaughan, the authority to attend mandatory meetings, mediation and/or settlement conferences and/or to appear before the Assessment Review Board on all assessment or taxation matters either filed by the City of Vaughan or by another person, entity or agent, is delegated to the City Treasurer or his/her designate.

3. And that on behalf of the City of Vaughan, the authority to execute settlement agreements reached in the course of an assessment or taxation appeal is delegated to the City Treasurer or his/her designate.
4. And that on behalf of the City of Vaughan, the authority to withdraw any appeal filed by the City of Vaughan, should it be determined that it is not in the City's best interest to proceed, be delegated to the City Treasurer or his/her designate.
5. And that the authority granted herein be in effect for actions with respect to assessment or taxation appeals filed for 2018 and subsequent years, and appeals filed in previous years, which are not yet completed.
6. And that notwithstanding any provision of this By-law, the Treasurer or his/her designate may refer any matter referred to in this By-law to Council for consideration.
7. And that for the purposes of all the authorities delegated by this By-law, the Treasurer's designate shall be the Manager of Property Tax & Assessment.
8. And that for the purposes of the authority delegated by this By-law to attend mandatory meetings, mediation and/or settlement conferences, as well as appearing before the Assessment Review Board, the Treasurer's designate shall be the Manager of Property Tax & Assessment and/or the Supervisor of Assessment and/or the Assessment Review Officer.

Enacted by City of Vaughan Council this 19th day of June, 2018.

Hon. Maurizio Bevilacqua, Mayor

Todd Coles, City Clerk