



Corporation of the Township of Brock

Staff Report to the Mayor and Members of Council

From: Donna Condon
Position: Acting Tax Collector
Title / Subject: By-law to provide for Section 357 and 358 Adjustments
Date of Report: April 23, 2024
Date of Meeting: April 29, 2024
Report No: 2024-FI-013

1.0 Issue / Origin

By-law to provide for Section 357 and 358 applications to cancel, reduce or refund property taxes.

2.0 Background

Under Sections 357 and 358 of the Municipal Act, 2001, property owners may make application to the municipality to cancel, reduce or refund all or part of the taxes levied on the property if there has been a change (for example: change in use of property which may result in a change to Property Tax Class; demolition or damage by fire to structures on the property) to the original assessment as billed on the final tax bill. The applications are reviewed by MPAC and their responses are forwarded to Council for final decision.

3.0 Analysis

Under Section 357 of the Municipal Act, 2001, property owners may make application to the municipality to cancel, reduce or refund all or part of the taxes levied on the land if their assessment has changed from the original assessment as billed on the final tax bill. A summary of applications for the 2023 taxation year is attached to this report as "Schedule A", including the reasons for the request and MPAC's recommendations. Under Section 358 of the Municipal Act, 2001, property owners may make the same application to the municipality to cancel, reduce or refund all or part of the taxes levied; however, this section deals with taxes levied on the land in one or both of the previous taxation years.

A summary of applications for Section 358 (for years 2021 and 2022) is attached to this report as "Schedule B", including the reasons for the request and MPAC's recommendations.

Council has the authority to reject any application under these sections of the Municipal Act, 2001 or Council may approve the cancellation, reduction or refund of taxes levied. If the applicant for adjustments under Section 357 is not satisfied with Council's decision, they may appeal to the Assessment Review Board (ARB) within 35 days of Council's decision. Applicants for adjustments under Section 358 do not have the option to appeal to the ARB. Municipal staff has reviewed the applications and concur with the MPAC's recommended changes.

4.0 Related Policies / Procedures

N/A

5.0 Financial / Budget Assessment

The Township's portion of write-off for the Section 357 and 358 applications is \$10,156.00. The Township has provided for these adjustments through the annual budget process.

5.1 Asset Management

N/A

6.0 Climate Change Impacts

N/A

7.0 Communications

All Section 357 and 358 applications will receive a letter advising them of the approved changes if any to their assessments and property taxes.

8.0 Conclusion

That this Report be received for information.

9.0 Recommendation

The attached by-law for the Section 357 and 358 applications to cancel, reduce or refund property taxes be adopted and signed by the Mayor and the Township Clerk; and. THAT Council approve the report relating to applications under Sections 357 & 358 of the Municipal Act,

AND THAT Council authorize the Tax Collector to adjust the tax accounts accordingly.