



## City of North Bay Report to Council

Report No: CORP-2021-093

Date: September 7, 2021

Originator: Marc A. Gauthier

Business Unit:

Department:

Corporate Services

Financial Services Department

Subject: 357-358 Rebate Applications

Closed Session: yes  no

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### Recommendation

1. That Council accepts and approves the 20 applications as recommended by the Municipal Property Assessment Corporation (MPAC) for the period set out on each application form and that the applicable taxes either remain or are cancelled, reduced or refunded as authorized by Section 357/358 of the Municipal Act, S.O. 2001 c.25.
2. That Council denies applications No. 2021-21 and 2021-22.

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### Background

Section 357/358 of the Municipal Act provides Council with the authority to cancel, reduce or refund taxes under various circumstances as set out in the Act upon application by the ratepayer.

The subject applications deal specifically with:

- Section 357 (1) (a) - tax class change
- Section 357 (1) (c) - became exempt
- Section 357 (1)(d)(i) - razed by fire or demolition
- Section 357 (1) (g) - repairs/renovations preventing normal use (minimum 3 months)

The applications have been reviewed and value verified by MPAC. Following staff's review of each application, all 20 are being recommended for approval. For further Information City Council members may view the confidential applications in the Clerks department

Applications 2021-21 and 2021-22 were denied because both the City`s and MPAC`s position is that they do not qualify under section 357 (1) (d) (i). Under Section 357 (7) the ratepayer has the opportunity to appeal Council`s decision by filing a notice of appeal with the Assessment Review Board.

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### **Financial/Legal Implications**

See Options/Analysis for Financial Implications.

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### **Corporate Strategic Plan**

- Natural North and Near
- Affordable Balanced Growth
- Responsible and Responsive Government
- Economic Prosperity
- Spirited Safe Community

### **Specific Objectives**

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### **Options Analysis**

- Option 1: Council rejects the 22 tax appeal applications attached to Report to Council No. CORP 2021-093 and deny all or specific applications. The ratepayer has the opportunity to file a notice of appeal to the Assessment Review Board (ARB) and the ARB`s decision is final. This option is not recommended.
- Option 2: Council approve the 20 tax appeal applications as recommended by Staff and the Municipal Property Assessment Corporation (MPAC) for the period set out on each application form and that the applicable taxes either remain or are cancelled, reduced or refunded as authorized by Section 357/358 of the Municipal Act, S.O. 2001 c.25; and Council deny applications 2021-21 and 2002-22 as recommended by Staff and the Municipal Property Assessment Corporation (MPAC).
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### **Recommended Option**

- Option 2: Council approve the 20 tax appeal applications as recommended by Staff and the Municipal Property Assessment Corporation (MPAC) for the period set out on each application form and that the applicable taxes either remain or are cancelled, reduced or refunded as authorized by Section 357/358 of the Municipal Act, S.O. 2001 c.25; and Council deny applications 2021-21 and 2002-22 as recommended by Staff and the Municipal Property Assessment Corporation (MPAC).
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Respectfully submitted,

Name: Marc A. Gauthier, CPA, CMA  
Title: Manager, Revenues & Taxation

Name: Margaret Karpenko, CPA, CMA  
Title: Chief Financial Officer /Treasurer

**I concur with this report and recommendation**

Name David Euler, P.Eng., PMP  
Title: Chief Administrative Officer

Personnel designated for continuance:  
Marc A. Gauthier, CPA, CMA  
Manager, Revenues & Taxation