

City of North Bay Report to Council

Report No: CORP-2022-064

Date: May 6, 2022

Originator: Marc A. Gauthier

Business Unit:

Department:

Corporate Services

Financial Services Department

Subject: Reduction, Cancellation or Refund of Taxes - Section 357/358, the Municipal Act, S.O. 2001, c.25

Closed Session: yes ☐ no ☒

Recommendation

That Council accepts and approves the 26 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.

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 applications have been reviewed and the value verified by MPAC. Following staff's review of each application, all twenty-six applications are recommended for Council's approval. 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

Financial/Legal Implications

See Options/Analysis for Financial Implications.

Corporate Strategic Plan

- | | |
|---|--|
| <input type="checkbox"/> Natural North and Near | <input type="checkbox"/> Economic Prosperity |
| <input type="checkbox"/> Affordable Balanced Growth | <input type="checkbox"/> Spirited Safe Community |
| <input checked="" type="checkbox"/> Responsible and Responsive Government | |

Specific Objectives

- Ensure that Council and staff have a shared perception of goals

Options Analysis

1. Council rejects the 26 applications and denies 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.
2. Council accepts and approves the 26 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.

Recommended Option

That Council accepts and approves the 26 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.

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