



## City of North Bay Report to Council

Report No: CORP-2024-076

Date: September 3, 2024

Originator: Dan Robinson

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

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### Recommendation

1. That Report to Council CORP 2024-076 for the Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001 c.25 be received; and
2. That Council accepts and approves the 11 applications as recommended by the Municipal Property Assessment Corporation (MPAC) for the period set out on each application form and that the taxes totaling approximately \$24,541.99 be adjusted under Section 357 of the Municipal Act, S.O. 2001 c.25 of which the City's portion is estimated to be \$20,779.59; and
3. That the Treasurer be directed to adjust the Collector's Roll; accordingly, and
4. That staff be authorized and directed to do all things necessary to give effect to this resolution.

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### Background

Section 357/358 of the Municipal Act, S.O. 2001 c.25 (the "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.

Pursuant to Section 357 subsection (3), an application must be filed with the Treasurer on or before the last day of February for the year following the year in respect of which the application is made. Upon application to the Treasurer

of a local municipality, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if:

- a. a property or portion of a property is eligible to be reclassified in a different class of property, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property was in before the change, and if no supplementary assessment is made in respect of the change under subsection 34(2) of the Assessment Act;
- b. a property that has become vacant land or excess land during the year;
- c. a property that has become exempt from taxation during the year;
- d. a building that during the year was razed by fire, demolition or otherwise, or 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. a person who was unable to pay taxes because of sickness or extreme poverty;
- e. a mobile unit that was removed from the land during the year;
- f. a property overcharged by reason of any gross or manifest error that is a clerical error, the transposition of figures, a typographical error or similar type of error, but not an error in judgment in making the assessment upon which the taxes have been levied; or
- g. in respect of a property which by reason of repairs or renovations could not be used for its normal use for a period of at least three months during the year.

Pursuant to Section 358 subsection (3), an application must be filed with the Treasurer between March 1 and December 31 of a year and may apply to taxes levied for one or both of the two years preceding the year in which the application is made, and the application shall indicate to which year or years it applies. Section 358 of The Act permits applications for tax adjustment, related to taxes levied in each or either of the two years preceding the year in which the application is made, by property owners who are overcharged by reason of any gross or manifest error in the preparation of the assessment roll by the Municipal Property Assessment Corporation (MPAC) that was an error of fact. This may include, but is not limited to; clerical errors, the transposition of figure or typographical errors, but not an error in judgment in making the assessment upon which the taxes have been levied. These applications relate to taxes levied in each or either of the two years preceding the year in which the application is made.

In accordance with the Act, and the City's Notice by-law, Notices for the properties listed in Appendix A, were delivered to the applicants not less than fourteen days before the date upon which the applications are to be dealt with September 17, 2024. The notices for these properties were mailed August, 2024.

The applications have been reviewed and the value verified Municipal Property

Assessment Corporation (MPAC). MPAC provides the City with the assessed values relating to the applications for tax adjustments and confirms that tax class change requests are indeed appropriate. Following the staff's review of each application, eleven applications are recommended for Council's approval.

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### **Financial/Legal Implications**

The City of North Bay annually budgets for property tax adjustments, which come as a result of assessment appeals and from tax adjustments under Section 357 and 358 of the Municipal Act, 2001.

An applicant may appeal the decision of City Council to the Assessment Review Board (ARB) by filing a notice of appeal with the registrar of the ARB within 35 days after Council makes its decision.

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### **Corporate Strategic Plan**

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|---|--|
| <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

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### **Options Analysis**

Option 1: Council rejects the 11 applications and denies all or specific applications. The ratepayer has the opportunity to file a notice of appeal to the ARB and the ARB's decision is final. This option is not recommended.

Option 2: Council accepts and approves the 11 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 Act.

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### **Recommended Option**

1. That Report to Council CORP 2024-076 for the Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, S.O. 2001 c.25 be received; and
2. That Council accepts and approves the 11 applications as recommended by the Municipal Property Assessment Corporation (MPAC) for the period set out on each application form and that the taxes totaling approximately \$24,541.99 be adjusted under Section 357 of the Municipal Act, S.O. 2001 c.25 of which the City's portion is estimated to

be \$20,779.59; and

3. That the Treasurer be directed to adjust the Collector's Roll; accordingly, and
4. That staff be authorized and directed to do all things necessary to give effect to this resolution.

Respectfully submitted,

Name: Dan Robinson

Title: Manager, Revenues & Taxation

Name: Margaret Karpenko, CPA, CMA

Title: Chief Financial Officer /Treasurer

**I concur with this report and recommendation**

Name John Severino, P.Eng., MBA

Title: Chief Administrative Officer

Personnel designated for continuance:

Dan Robinson

Manager, Revenues & Taxation