



2021 Division Road North  
Kingsville, Ontario N9Y 2Y9  
(519) 733-2305  
www.kingsville.ca  
kingsvilleworks@kingsville.ca

**Date:** October 1, 2018  
**To:** Mayor and Council  
**Author:** Linda Brohman, Tax Collector  
**RE:** Tax Adjustments Under Sections 357 of the Municipal Act, 2001  
**Report No.:** FS-2018-14

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## **AIM**

Obtain council authorization to process property tax adjustments for the 2018 tax year under Sections 357 of the Municipal Act.

## **BACKGROUND**

Under Section 357 of the Municipal Act ratepayers are entitled to a property tax adjustment for the *current year and one year prior* for the following reasons:

- Property became exempt.
- Property is deemed damaged and substantially unusable due to fire, demolition or otherwise.
- Repairs or renovations prevented normal use (minimum 3 months).
- Tax classification change or change in use.
- Property became vacant or excess land.
- Mobile unit was removed.
- Gross or manifest error occurred in the preparation of the assessment roll.

## **DISCUSSION**

The properties on the attached listing have applied for a tax reduction under Sections 357 of the Municipal Act.

## **LINK TO STRATEGIC PLAN**

Not applicable

## **FINANCIAL CONSIDERATIONS**

The municipal portion of the expense is \$2,066.66, which is within the 2018 budget limits.

## **CONSULTATIONS**

The Municipal Property Assessment Corporation has reviewed each application and provided assessment information to aid in the tax adjustment calculation.

## **RECOMMENDATION**

Council authorize tax reductions totaling \$4,028.83 for the 2018 taxation year.

*Linda Brohman*

Linda Brohman, BBA  
Tax Collector

*Ryan McLeod*

Ryan McLeod, CPA, CA  
Director of Financial Services

*Peggy Van Mierlo-West*

Peggy Van Mierlo-West, C.E.T.  
Chief Administrative Officer