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Date: May 15, 2020
To: Mayor and Council
Author: Vicky Sawatzky, Tax Collector
RE: Tax Adjustments Under Section 357 and 358 of the Municipal Act, 2001
Report No.: FS-2020-09

AIM

Obtain council authorization to process property tax adjustments for the 2017, 2018, 2019 and 2020 tax years under Sections 357 and 358 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.

Under Section 358 of the Municipal Act ratepayers are entitled to a property tax adjustment for *two years prior* resulting from an overcharge caused by a gross manifest error in the preparation of the assessment roll that is clerical or factual in nature.

DISCUSSION

The properties on the attached listing have applied for a tax reduction under Sections 357 and 358 of the Municipal Act.

LINK TO STRATEGIC PLAN

Not applicable.

FINANCIAL CONSIDERATIONS

The municipal portion of the expense is \$5,350.29, which is within the 2020 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 \$10,437.12 for the 2020 taxation year.

Vicky Sawatzky

Vicky Sawatzky, BBA
Tax Collector

Ryan McLeod

Ryan McLeod, CPA, CA
Director of Financial Services