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Date: May 12, 2021

To: Mayor and Council

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RE: Tax Adjustments Under Section 357 of the Municipal Act, 2001

Report No.: FS-2021-11

RECOMMENDED ACTION

That Council authorize property tax adjustments totaling \$2,453.15 for the 2020 tax year under Section 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.

Link to Council 2021-2022 Priorities

- ☐ COVID-19 and the health and safety of the community

- ☐ Customer Service: Training, Technology, Staff, Review Standards/Level of service
- ☐ Housing: Affordability (lot sizes, developer incentives, second dwellings, density, etc.)
- ☐ Greenhouse: lights & dark sky, odours (site plan compliance, bylaws, other tools)
- ☐ Programming Increase: Youth and Seniors
- ☐ A development plan for Downtown Kingsville / Main Street
- ☐ Financial savings: Schools closings, Migration Hall
- ☐ Economic Development: strengthen tourism/hospitality
- ☐ COVID - economic recovery
- ☐ Communications: Strategy – Policy (social media), Website refresh and other tools, Public engagement
- ☐ Housing: Migrant Worker Housing – Inspections (Building/Fire), regulate, reduce, or increase
- ☐ Committees / Boards: Review and Report
- ☐ Policy Update: Procedural Bylaw
- ☐ Economic Development: diversify the economy, create local jobs, industrial, Cottam
- ☐ Infrastructure (non-Municipal): Union Water expansion & governance
- ☐ Infrastructure (Municipal): Asset Management Plan update, the infrastructure funding deficit
- ☒ No direct link to Council priorities

FINANCIAL CONSIDERATIONS

The municipal portion of the expense is \$1,252.28, which is within the 2021 budget limits.

CONSULTATIONS

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

Vicky Sawatzky

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Tax Collector

Ryan McLeod

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