



Date: November 22, 2021

To: Mayor and Council

Author: Vicky Sawatzky, Tax Collector

RE: Tax Adjustments Under Sections 357 and 358 of the Municipal Act, 2001

Report No.: FS-2021-18

RECOMMENDED ACTION

1. That tax reductions totaling \$3,801.30 for the 2021 taxation year **BE AUTHORIZED.**

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 of the Municipal Act.

FINANCIAL CONSIDERATIONS

The municipal portion of the expense is \$1,913.06, 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

Vicky Sawatzky, BBA
Tax Collector

REVIEWED BY:

Ryan McLeod

Ryan McLeod, CPA, CA
Director of Financial & IT Services

LINK TO STRATEGIC PLAN

- ☐ 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