

THE CORPORATION OF THE TOWN OF KINGSVILLE

BY-LAW 116 - 2017

Being a By-law to provide for the Delegation of Authority to Initiate and/or Resolve Certain Matters before the Assessment Review Board

WHEREAS all real property in Ontario is liable to assessment and taxation unless it is subject to an explicit exemption from this liability in accordance *Assessment Act*, R.S.O. 1990 c. A.31, as amended (hereinafter referred to as the “*Assessment Act*”);

AND WHEREAS pursuant to sections 40 and 40.1 of the *Assessment Act* any person, including a municipality may appeal the assessment of their land or the land of another person to the Assessment Review Board on the basis that the current value of the land, the classification of the land and/or the share of the current value as distributed across differently classified portions of the land is incorrect; or on the basis that they or another person has been wrongly placed on, or omitted from the assessment roll in respect of land or school support;

AND WHEREAS pursuant to section 39.1 of the *Assessment Act* the owner of a property or a person who has received or would be entitled to receive a notice of assessment under that *Act* may request the assessment corporation to reconsider matters related to the assessment of real property;

AND WHEREAS a municipality may, within 90 days of being notified of a settlement agreement made under section 39.1 of the *Assessment Act*, appeal that agreement to the Assessment Review Board;

AND WHEREAS a person may appeal the determination of a municipality, or the failure of the municipality to make a determination in respect of a rebate or adjustment made, or applied for under sections 356, 357, 357.1, 359, 359.1 or 364 of the *Municipal Act, 2001* S.O. 2001, C. 25 (hereinafter referred to as the “*Municipal Act, 2001*”);

AND WHEREAS the property tax and payments in lieu of property tax paid to the municipality in respect of real property is the municipality’s largest source of revenue;

AND WHEREAS it is deemed prudent and expedient to ensure the municipality’s interests can be actively and effectively pursued and protected with respect to matters before or falling within the jurisdiction of the Assessment Review Board;

AND WHEREAS Section 9 of the *Municipal Act, 2001* states that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under that or any other Act;

AND WHEREAS Council of the Corporation of the Municipality of Kingsville may, in accordance with, and as limited by section 23.1 of the *Municipal Act, 2001* delegate any its powers and duties under any Act;

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF THE TOWN OF KINGSVILLE ENACTS THE FOLLOWING TO PROVIDE FOR THE ADMINISTRATION, INITIATION AND RESOLUTION OF MATTERS BEFORE THE ASSESSMENT REVIEW BOARD:

1. In this By-Law:

“assessment appeal” means an appeal made to the Assessment Review Board by the municipality or another person under section 40 or 40.1 of the *Assessment Act*, or an appeal made by the municipality in accordance with subsection 39.1(11) of that Act;

“assessment corporation” means the Municipal Property Assessment Corporation;

“Municipal Act appeal” means an appeal made to the Assessment Review Board in respect of a matter relating to sections 356, 357, 357.1, 359, 359.1 or 364 of the *Municipal Act, 2001*;

“Municipality” means the Corporation of the Town of Kingsville;

“request for reconsideration” means a request made to the assessment corporation pursuant to section 39.1 of the *Assessment Act*.

2. THAT the Corporation of the Town of Kingsville hereby delegates the authority to resolve outstanding assessment appeals before the Assessment Review Board, to file assessment appeals with the Assessment Review Board in respect of proposed settlement agreements pursuant to section 39.1 of the Assessment Act, and to resolve outstanding Municipal Act appeals before the Assessment Review Board to the persons holding the following positions:

a) Treasurer

b) Treasurer’s Designate

3. AND THAT the authority delegated under sections 2 of this By-Law includes the authority to sign Minutes of Settlement, prepare and/or execute settlement agreements, and instruct licensed legal services providers duly retained by the municipality to do the same in respect of specific matters.

READ a FIRST, SECOND and THIRD time and FINALLY PASSED this 27th day of November, 2017.

MAYOR, Nelson Santos

CLERK, Jennifer Astrologo