



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

Date: October 31, 2017

To: Mayor and Council

Author: Linda Brohman, Tax Collector

RE: Delegation of Authority Regarding the Assessment Review Board

Report No.: FS-2017-22

AIM

To request council authorization to delegate the municipality's authority for the collection of property taxes and the related assessment maintenance to the Treasurer, which then allows the Treasurer to delegate specific authorities to any other person or licensed legal service providers.

BACKGROUND

Sections 39 and 40 of the Assessment Act allows that any person, including a municipality, may appeal to the Municipal Property Assessment Corporation (MPAC) or the Assessment Review Board (ARB), that a property assessment may be too high, too low, wrongly classified or omitted from the assessment roll.

Section 23.1 of the Municipal Act, requires that a by-law must be enacted for Council to delegate its authority to staff, and section 286 of the Municipal Act allows that Council may permit the Treasurer to delegate his/her authority related to the collection of taxes.

As of April 1st, 2017, the ARB implemented new Rules and Procedures. There is now a mandatory requirement to hold mediation and/or settlement conferences before scheduling hearings. To participate in mediation, the Town must authorize its representative to make and accept settlement offers.

DISCUSSION

The Town has an assessment base of over \$2 billion. This base must be managed to ensure that property tax is levied and collected in a fair and equitable way. This base is challenged every year through property assessment and property tax appeals.

The delegation of authority for staff to perform the tasks associated with these appeals, and the related collection of property taxes, will allow them to be performed in an efficient and expedient manner. These tasks include initiating and filing notices of assessment

appeal, withdrawing any appeals initiated by the Town, attend any Mediation or Settlement Conferences on property tax or assessment matter as a party to all appeals, attending before the Assessment Review Board on property tax or assessment matters as a party to all appeals and executing settlement agreements reached in the course of a taxation or property assessment appeal, mediation or settlement conference.

Reaching an agreement and settlement with the property owner and MPAC on any possible correction required and processing an adjustment to the property tax account will conclude the mediation or settlement conference and/or reconsideration and appeal. Should the Town, MPAC and the property owner not be able to reach an agreement, the appeal will ultimately be heard and decided by the ARB.

LINK TO STRATEGIC PLAN

To encourage leadership and management that will provide the direction to achieve our goals and maximize the effectiveness of our strategies.

FINANCIAL CONSIDERATIONS

There is no immediate budgetary impact to this delegation, however, there should be a positive impact realized as new processes are implemented that will reduce the Town's costs for outside assistance as well as protection of the Town's assessment base.

CONSULTATIONS

Municipal Tax Equity Consultants Inc.
Tax Collectors from other municipalities

RECOMMENDATION

That council delegate the municipality's authority for the collection of property taxes and the related assessment maintenance to the Treasurer, which then allows the Treasurer to delegate specific authorities to any other person or licensed legal service providers.

Linda Brohman

Linda Brohman, BBS
Tax Collector

Sandra Zwiers

Sandra Zwiers, MAcc CPA, CA
Director of Financial Services

Peggy Van Mierlo-West

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