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**Date:** May 5, 2017  
**To:** Mayor and Council  
**Author:** Linda Brohman, Tax Collector  
**RE:** Tax Adjustments Under Section 357 of the Municipal Act, 2001  
**Report No.:** FS-2017-007

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## **AIM**

Obtain council authorization to process property tax adjustments for the 2016 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 Section 357 of the Municipal Act.

## **LINK TO STRATEGIC PLAN**

Not applicable.

## **FINANCIAL CONSIDERATIONS**

The municipal portion of the expense is \$78,261.98 and is within 2017 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 \$157,298.48 for the 2016 taxation year.

*Linda Brohman*

Linda Brohman, BBA  
Tax Collector

*Sandra Zwiers*

Sandra Zwiers MAcc CPA, CA  
Director of Financial Services

*Peggy Van Mierlo-West*

Peggy Van Mierlo-West, C.E.T.  
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