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**Date:** October 11, 2017

**To:** Mayor and Council

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

**Report No.:** FS-2017-17

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## **AIM**

Obtain council authorization to process property tax adjustments for the 2015, 2016 and 2017 tax year under Sections 357 and 358 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.

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 and 358 of the Municipal Act.

## **LINK TO STRATEGIC PLAN**

Not Applicable

## **FINANCIAL CONSIDERATIONS**

The municipal portion of the expense is \$7,055.92, which is within the 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 \$18,147.95 for the 2017 taxation year.

*Linda Brohman*

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Tax Collector

*Sandra Zwiers*

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