

Request for Decision City Council



Type of Decision									
Meeting Date	November 29, 2006				Report Date	November 17, 2006			
Decision Requested	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No	Priority	<input checked="" type="checkbox"/>	High	<input type="checkbox"/>	Low
	Direction Only				Type of Meeting	<input checked="" type="checkbox"/>	Open	<input type="checkbox"/>	Closed

Report Title
Tax Adjustments under Sections 357 and 358 of the Municipal Act

Budget Impact / Policy Implication	Recommendation
<p>This report has been reviewed by the Finance Division and the funding source has been identified.</p> <p>Of the total taxes to be struck from the tax roll, the City's portion is \$3,094.57. This amount, as well as previous amounts struck from the roll for 2006, is well within the budget amount for the tax write offs.</p>	<p>THAT the amount of \$2,305.66 be struck from the tax roll.</p>
<input checked="" type="checkbox"/> Background Attached	Recommendation Continued


Recommended by the Department

Lorella Hayes
 Lorella Hayes
 Chief Financial Officer / Treasurer

Recommended by the C.A.O.

Mark Miato
 Mark Miato
 Chief Administrative Officer

Date: November 17, 2006

Report Prepared By	Division Review
 Tony Derra Supervisor of Tax / Chief Tax Collector	

Background

Sections 357 and 358 of the Municipal Act provide the authority for the cancellation, reduction or refund of realty taxes.

Section 357

Section 357 authorizes the cancellation, reduction or refund of realty taxes in the current year for such reasons as change in rate of taxation, change in tax status, fire / demolition or gross error. Section 357 applications are verified by the Municipal Property Assessment Corporation and processed by the municipality.

Section 358

Section 358 of the Municipal Act authorizes the reduction of realty taxes for clerical errors such as errors in key punching, transposition of figures or mathematical calculations. Such errors occur with the preparation of the assessment roll and are confirmed by the Municipal Property Assessment Corporation prior to the tax adjustment by the municipality. Section 358 applications are limited to the two (2) taxation years prior to the year in which the error(s) was made.

The Treasurer's recommendations for the cancellation, reduction or refund of realty taxes under the Municipal Act are presented to Council for approval. Attached for Council's information and action is Schedule A, summarizing the tax adjustments by authority, reason and amount. Also attached is Schedule B which provides a more detailed property by property description of the tax adjustments.

The Municipal Act provides for a notification / appeal process for property owners that have applied for a tax adjustment. Notices were sent to property owners on or before October 23, 2006 and all queries / concerns were addressed by the Tax Department prior to the preparation of the attached Schedule B and none of the applicants have requested an appearance before the Hearing Committee of Council.

SCHEDULE 'A'
APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
November 29, 2006, City Council Meeting

<i>Reason for Adjustment</i>	<i>Applications</i>	<i>City Portion</i>	<i>Education Portion</i>	<i>CBI / FBI</i>
Fire / Demolition	9	\$3,094.57	(\$788.91)	\$0.00
Change in Tax Class / Rate	1	\$0.00	\$0.00	\$0.00
Became Exempt	1	\$0.00	\$0.00	\$0.00
TOTAL:	11	\$3,094.57	(\$788.91)	\$0.00

Schedule 'B'

APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
 UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
 REASON: FIRE AND OR DEMOLITION

29-Nov-06

Item #	Roll #	Class	Location	Assessed Property Owner	Assessment Value	Year	# Days	General Rate	City Portion	Education Rate	Education Portion	CBI / FBI Rate	CBI / FBI Portion	Total	Comments
1	110.001.04200	RTEP	1139 KANTOLA RD	ZURBRIGG JOHN ROBERT ZURBRIGG ROXANNA	29,000	2006	365	0.01475813	\$427.99	0.00264000	\$76.56			\$504.55	demolition
2	170.023.16100	RTEP RTES	4392 PHARAND ST	NEVILLE JENNIFER PAMELA MCGECHIE JOHN FENTON	15000	2005	365	0.01612155	\$241.82	0.00296000	\$44.40			\$286.22	demolition
3	050.020.10700	RTEP	7 GLOVER AVE	HAARS CATHERINE	41,000	2006	365	0.01642385	\$673.38	0.00264000	\$108.24			\$781.62	fire / demolition
4	050.028.08100	RTEP	65 COPPER ST	RENZELLA BRUNO RENZELLA IMELDE	45,000	2006	365	0.01642385	\$739.07	0.00264000	\$118.80			\$857.87	fire / demolition
5	050.036.03500	RTEP	468 EDGEHILL	DESIMONE PATRICIA ELSIE FLORA WILLIAM	5,000	2006	185	0.01642385	\$41.62	0.00264000	\$6.69			\$48.31	demolition
6	120.013.19200	RTEP	1805 REGIONAL RD 10	MAKI-FLORA ELIN	24,000	2006	147	N/A		N/A				N/A	no recommendation - arb on file
7	170.007.08400	E N RTFS CXN	0 MAIN ST N/S	BRODER SUDBURY DEVELOPMENTS LTD	650,425 49,575 -116,000	2006	365	N/A 0.01554136 0.01388832	\$770.46 (\$1,611.05)	0.00264000 0.01871804	\$130.88 (\$2,171.29)			N/A N/A \$901.34 (\$3,782.34)	land split in fall of 2004- 537AC remaining- building demolished in 2004, vacant commercial land for 2006
8	170.007.08400	E N RTFS CXN	0 MAIN ST N/S	BRODER SUDBURY DEVELOPMENTS LTD	619,760 47,240 -109,000	2005	365	N/A 0.01612155 0.01870422	\$761.58 (\$2,038.76)	0.00296000 0.01434826	\$139.83 (\$1,563.96)			N/A N/A \$901.41 (\$3,602.72)	land split in fall of 2004- 537AC remaining- building demolished in 2004, vacant commercial land for 2006
9	170.007.08400	CTN RTFS	0 MAIN ST N/S	BRODER SUDBURY DEVELOPMENTS LTD	554,490 91510	2004	73	0.02539684 0.01532330	\$2,808.76 \$279.68	0.02049752 0.00296000	\$2,266.92 \$54.03			\$5,075.69 \$333.71	Land value must be split based upon prior tax classes and their value
9				TOTAL:					\$3,094.57		(\$788.91)		\$0.00	\$2,305.66	

