Request for Decision City Council



			Т	уре о	f Decision			
Meeting Date	Mar	ch 28, 2	007		Report Date		March 21,	2007
Decision Requested	х	Yes		No	Priority	X	High	Low
	Dir	ection C	nly		Type of Meeting	х	Open	Closed

Report Title

Tax Adjustments under Sections 357 and 358 of the Municipal Act

	· · · · · · · · · · · · · · · · · · ·
Budget Impact / Policy Implication This report has been reviewed by the Finance Division and the funding source has been identified.	Recommendation
Of the total taxes to be struck from the tax roll, the City's portion is \$21,858.05. This amount, as well as previous amounts struck from the roll for 2007, is well within the budget amount for the tax write offs.	THAT the amount of \$29,469.54 be struck from the tax roll.
x Background Attached	Recommendation Continued
Recommended by the Department Lorella Hayes Chief Financial Officer / Treasurer	Mark Mieto Chief Administrative Officer

Title: Tax Adjustments under Section 357 and 358 of the Municipal Act

Date: March 21, 2007

Report Prepared By	Division Review
Tony Derro 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 March 2, 2007 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.

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SCHEDULE 'A' APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT March 28, 2007

Reason for Adjustment	Applications	Çi	ty Portion	Educ	ation Portion		CBI/FBI
Fire or Demolition	23	\$	10,591.09	\$	4,189.47	\$	-
Class Change	7	\$	516.24	\$	1,658.74	\$	-
Gross or Manifest Error	3	\$	6,865.17	\$	1,103.52	\$	-
Exempt	4	\$	3,885.55	\$	659.76	\$	-
			uaaamaarabessarapeaarea	and Page 1000			
TOTAL	37	\$	21,858.05	\$	7,611.49	Ş	-

Schedule 'B' APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT March 28, 2007

FIRE OR DEMOLITION

Year # General City Education Days Rate Portion Rate
0 2006
53000 2006 289 0.01642385
54000 2006 127 0.01642385
0 2006 0 0.00000000
30500 2006 52 0.01642385
10550 2006 164 0.02825845
į
173000 2006 245 0.01642385
22000 2006 365 0.01642385
19000 2006 365 0.01642385
13000 2006 56 0.01642385
4000 2006 334 0.01642385
40000 2006 123 0.01642385
22000 2006 184 0.01475813
1000 2006 92 0.00368954
125500 2006 365 0.02674006
111800 2006 193 0.01475813
76605 2006 63 0.02539245
0 2006 0 N/A
4000 2006 147 0.01475813
85000 2006 46 0.01475813
3000 2006 365 0.01475813
0 2006 0 N/A

Schedule 'B'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT

March 28, 2007

170,002,16301,0000 CTN 2162 HIGHWAY 69 N HAW		uessed Property Owner Assessed Year # General City Education Education CBI/FBI Total Comments Value Days Rate Portion Rate Portion Rate Portion	0 2006 365 N/A N/A N/A	MICHELE 49500 2006 365 0.01984045 982.10 0.02674006 1,323.63 2,305.74 Fire / Demolition	-49500 0.01554136 (769.30) 0.00264000 (130.68) (899.98)	55 CANADA LTD. 154000 2006 63 0.02539245 674.95 0.01984045 527.38 1,202.33	-154000	3IL FRANK 0 2006 0 N/A 0.00 No Recommendation	OURY NICOLA SAMUEL HOURY MELISSA LYNN 0 2006 0 NA NA NA	5340 200E 123 0.02825845 50.85 0.01984045 31	-5340	NNF NICK 20800 2006 365 0.02825845 587.78 0.01984045 412.68 0.00 1,000.46	-20800					
00 00 00 00 00 00 00 00 00 00 00 00 00		ed Year # General	0 2006 365	365	}	8	3			<u> </u>	}	20800 2006 365						_
00 00 00 00 00 00 00 00 00 00 00 00 00						172965 CANADA LTD.	IMPERIAL OIL LIMITED	E HWY MERRILL FRANK	ALKHOURY NICOLA SAMUEL ALKKHOURY MELISSA LYNN	REMMERSWAAL JOHANNES	MARCELINE	PACIONE NICK						
ASS CHANGE Fall # 170.002.16301.0000 170.002.16301.0000 170.002.16301.0000 210.005.09827.0000 210.008.02500.0000 070.008.12300.0000			CTN 2162 HIGHWAY 69 N				4	i .	CTN 191 CHURCH ST									
The supplemental state of the s	SS CHANGE			470 000 16904 0000	170.002.16301.0000	0000 2000 300 010	210.005.09827.0000	210.007.04400.0000	210.008.02500.0000	0000 00000		020 008 12300 0000	2000.1200.1	A A				

Schedule 'B'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
March 28, 2007

OSS OR MANIF	GROSS OR MANIFEST CLERICAL ERROR				Company of the Compan						
Holl #	Location	Assessed Property Owner	Assessed Year #	General	City	City Education Education		CBI/FBI CI	CBI/FBI Portion	Total	Comments
0000 000000 000 000	Class DIED 1664 TODRAV RD	GALICILIJA GALICILIJA	%		0.01642385 \$ 6,865.17 0.00264000 \$ 1,103.52	0.00264000				\$ 7,968.69	vacant land
010.012.00800.0000	מון דמונים ופפון ושונים		80000 2006		0.00	0.00	00:00			0.00	
210.005.04900.0000	210.005.04900.0000 RTEP 67 ALICE ST	BOTTRELL DELLA ELIZABETH	76000 2005		00.00	00.0	0.00			0.00	No Recommendation
			76000 2004 366	0	00:00	0.00	0.00			0.00	
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					2.5799						
					e c occ 17		\$ 1103.52	·		c 7 068 60	

March 28, 2007

Schedule 'B'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTION 357 OF THE MUNICIPAL ACT

BEC	BECAME EXEMPT															
Item	# IIOB		Location	Assessed Property Owner Assess	Assessed	ed Year	14	General	City	Education Education	Edt		CBI/FBI	CBI/FBI	Total	Comments
**		Class			Value		Days	Rate	Portion	Rate	2	Portion	Rate	Portion		
-	030,003,0890,000		THE CITY C RTFS 163 LASALLE BLVD SUDBURY	THE CITY OF GREATER SUDBURY	84000 2006	2006	143	0.01642385 \$	\$ 540.50	0.00264000	€	86.88	↔		\$ 627.38	(A)
		+		COMMUNITY LIVING GREATER	45500			0 04554195	\$ 707.13	0.0054000	↔	120.12			\$ 827.25	
α	170.024.08005.0000	+	4367 CARINADR	SUDBURY	45500						49	120.12		,,	\$ 827.25	
m	170.024.08006.0000	+	4365 CARINA DR	COMMUNITY LIVING GREATER SUDBURY	91000 2006	2006	365	0.01554136	\$ 1,414.26	0.00264000	69	240.24			\$ 1,654.50	A A ARM III
4	210.004.03305.0000		0 O'NEIL DR	CITY OF GREATER SUDBURY	35000 2006		365	0.01475813	\$ 516.53	0.00264000	69	92.40			\$ 608.93	
		ļ		Company of the Compan												
	10.000					<u> </u>										
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Addition of the last of the la																
			A CAMPAGNA CONTRACTOR OF THE C	The state of the s												
4				TOTAL:					\$ 3,885.55		\$	659.76	S	•	\$ 4,545.31	

Request for Decision City Council



			Тур	e of Decision			
Meeting Date March	28, 20	07		Report Date	N	farch 21, 2007	
Decision Requested	х	Yes	No	Priority	х	High	Low
	Di	rection Only		Type of Meeting	х	Open	Closed

Report Title

Tax Extension Agreement Roll # 160.014.077.02.0000
Between the City of Greater Sudbury and Renee and Michel Frappier

F	Policy Implication & Budget Impact	Recommendation
x	This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.	
	N/A	THAT the appropriate by-law be enacted.
Х	Background Attached	Recommendation Continued
	_	

Recommended by the Department

L. Hayes
Chief Financial Officer / Treasurer

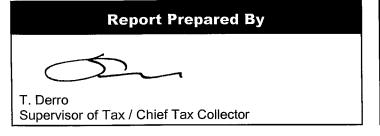
M. Mieto
Chief Administrative Officer

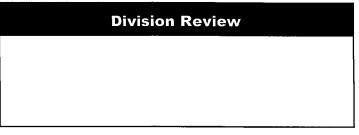
Recommended by the C.A.O.

Title: Tax Extension Agreement - Roll # 160.014.077.02.0000

Between the City of Greater Sudbury and Renee and Michel Frappier

Date: March 21, 2007





Page: 2

BACKGROUND

Renee and Michel Frappier have requested a tax extension agreement with respect to the property located at 5403 Nickel Offset Road, Chelmsford in the City of Greater Sudbury. A tax extension agreement is a standard agreement. This agreement provides that if the owners fail to honour the provisions of the agreement, the agreement shall become null and void and the owners shall be placed in the position that they were in prior to the entering into of the agreement, which may include the sale of the property by public tender.

A tax arrears certificate was registered against these lands on June 23, 2006, and the owners have one year from that date to redeem the property by paying all outstanding taxes, penalty, interest charges and costs in full in one lump sum.

However, Section 378 (1) of the *Municipal Act*, allows a municipality to enter into a tax extension agreement with the owners of the property providing an extension of time for payment of the arrears by way of a down payment and monthly payments.

The owners are agreeable to making payment of the arrears on the following schedule. It is recommended that a standard form tax extension agreement be authorized.

CALCULATION OF PAYMENTS REQUIRED UNDER TAX EXTENSION AGREEMENT TS FILE NO. 06-40

		AMOUNT
(1)	Outstanding taxes, penalty and interest charges on TAX ARREARS CERTIFICATE	\$ 7,787.41
(2)	Additional taxes levied subsequent to tax sale proceedings 2007 2008	\$ 1,098.04 \$ 1,100.00
(3)	Estimated additional penalty and interest charge subsequent to tax sale proceedings	\$ 2,818.41
(4)	Administration Charges	\$ 1,805.00
TOTA	L AMOUNT TO BE PAID UNDER TAX EXTENSION AGREEMENT	\$ 14,608.86
то в	E PAID AS FOLLOWS:	
(1)	Down payment on signing	\$ 4,000.00 \$ 2,300.00
(2) (3)	23 Payments of \$100.00 each, starting March 1, 2007 1 Final Payment of \$8,308.86 on February 1, 2009	\$ 2,300.00 <u>\$ 8,308.86</u>
		\$ 14,608.86

Request for Decision City Council



				1	уре о	of Decision				
Meeting Date		Mar	ch 28, 2	2007		Report Date		March	13, 200	7
Decision Requ	ested		Yes		No	Priority	×	High		Low
		Dire	ection C	Only	х	Type of Meeting	×	Open		Closed

Report Title

Notice of Assumption - Pine Cone Road

Budget Impact / Policy Implication		Recommendation
х	This report has been reviewed by the Finance	
If approved, there will be an unbudgeted expenditure of approximately \$11,000 in 2007 and an annual allocation of approximately \$22,000 required in the base budget commencing in 2008 for routine road maintenance.		Recommended that: a) the City accept from the registered owners, title to the lands which comprise the private road commonly known as Pine Cone Road, as set out in this report, provided no consideration is paid by the City for such conveyances: b) That the City's Asset Manager be authorized to sign such documentation as may be necessary for the acquisition of the said lands and that the City Solicitor be authorized to electronically register transfers of the said lands c) That upon conveyance, the appropriate bylaw be brought back for passage in order that the lands so acquired be declared as a public road.
×	Background Attached	Recommendation Continued

Recommended by the Department

Greg Clausen, P. Eng.

Acting General Manager of Infrastructure

Recommended by the C.A.O.

Mark Mieto

Chief Administrative Officer

Title: Notice of Assumption - Pine Cone Road

Date: March 13, 2007

Report Prepared By

Division Review

Robert M. Falcioni, P. Eng.,
Director of Roads and Transportation.

On November 13, 2001 Council approved a resolution prepared by the General Manager of Public Works dated November 6, 2004 that outlined the criteria and process that must be followed for assumption of a private road by the City of Greater Sudbury. That process assured residents that should they invest in the process and meet the criteria that Council would accept the road without discussion.

The Pine Cone Road Homeowners Association have requested and petitioned the City of Greater Sudbury to assume their private roadway. Attached are two sketches that outline the location and limits of the proposed roadway.

By-Law 2001-314A, clearly outlines all eligibility criteria which must be met prior to the City of Greater Sudbury acquiring the roadway. Eligibility requirements include the following:

- * a registered survey plan of the road right-of-way be produced, meeting the minimum widths and geometric design standards
- * property ownership of the right-of-way be acquired and be fully transferable to the municipality at no cost to the municipality
- * road is constructed or improved to meet the minimum standards
- proposed road is continuous and/or connects to an existing municipal road or provincial highway
- * road must service residential properties. Industrial, commercial or institutional roads will not be considered.
- * policy applies only to those private roads developed before Jan. 1, 2001.

The Pine Cone Road Homeowners Association have met the requirements for eligibility.

It is projected that the maintenance costs for the 2.8 km. of road involved will be approximately \$22,134.00, including both summer and winter maintenance costs.

The first step is the acquisition of the land comprising Pine Cone Road from the current owners. The owners have indicated a willingness to convey the land to the City at no cost. The lands involved and current owners are as follows:

- a) Province of Ontario:
 - Parts 1-6 on Plan 53R-18191

The consideration for the acquisition of this land is being provided by the Pine Cone Road Association.

b) Kim Caroline Margaret Desjardins

Page: 2

Title: Notice of Assumption - Pine Cone Road Page: 3

Date: March 13, 2007

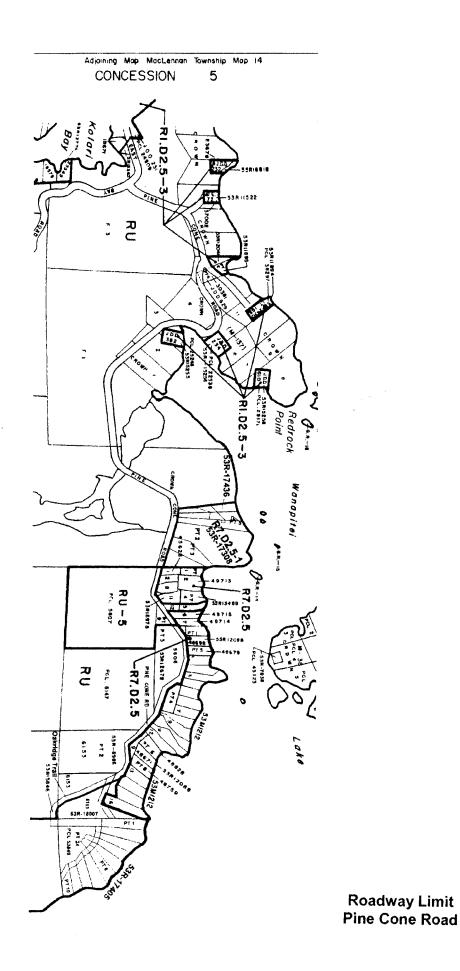
Part of PIN 73513-0221, being Parts 2, 6 and 10 Plan 53R-12678;

c) Kim Caroline Margaret Desjardins and Mark Alexander Desjardins Part of PIN 73513-0402, being Parts 1 and 2 on Plan 53R-17683; and

d) Esther Ching Ming Szeto Part of PIN 73513-0344 - Parts 10 and 11 on Plan 53R-13489 and Part of PIN 73513-0222, being Part 12 on Plan 53R-13489

The second step in the process is the passage of an appropriate By-law to acquire the required property from the current owners.

Attachments



MACLENNAN TOWNSHIP

