

Staff Report

Report From: Tara Darnbrough, Finance and Taxation Manager

Meeting Date: November 12, 2024

Subject: Assessment Appeals – S.357 of the Municipal Act

Recommendation:

THAT Goderich Town Council hereby receives the report regarding tax refunds under Section 357 (1)(f), 358 and Section 357 (1)(d)(i) of the Municipal Act totaling \$654.11 and \$5,524.25;

AND FURTHER THAT Goderich Town Council hereby approves the adjustments to the Collector's Rolls, as recommended in this report.

Report Summary:

To obtain Council's approval for two (2) property tax refunds as permitted under Section 357/358 of the Municipal Act, 2001.

Background/Analysis:

Section 357/358 of the Municipal Act allows for the reduction, cancellation or refund of taxes. Staff have received two applications under Section 357 (1)(f), 358 and Section 357(1)(d)(i) of the Municipal Act. One application reduces the residential assessment due to an overcharge from a gross or manifest error that is clerical or factual in nature effective October 05, 2023. The other application reduces the commercial assessment due to the building being destroyed by fire effective May 25, 2024.

The process for applications made under these sections of the Act are as follows:

- a) Section 357: Application submission to the Treasurer with supporting documentation on or before the last day of February of the year following the year in respect of which the application is made.

Section 358: Application submission to the Treasurer with supporting documentation between March 1 and December 31 of a year and may apply to taxes levied for one or both of the two years preceding the year in which the assessment was made.

- b) The application is then forwarded to the Municipal Property Assessment Corporation (MPAC) for review.
- c) MPAC provides a recommended assessment adjustment.

- d) Council must hold a meeting on or before September 30 of the year following the year in which the application was made. Notification of this meeting must be sent to the applicants by mail at least 14 days prior to the meeting.
- e) The applicant may make representation to Council. If the applicant is in attendance at the meeting, they are to be asked if they wish to comment on their application.
- f) Council must make a decision regarding the reduction.
- g) The applicant must be notified within 14 days of Council's decision.

This Council meeting meets the requirements under the Act, and staff confirm that the required applicant's notification was sent within the appropriate timeline.

Tax Year	Roll Number	Property Address	Reason	Tax Amount
2023	40-28-041-180-01900-0000	187 Britannia Rd W	Overcharge due to a gross or manifest error, clerical or factual in nature	\$122.21
2024	40-28-041-180-01900-0000	187 Britannia Rd W	Overcharge due to a gross or manifest error, clerical or factual in nature	\$531.90
2024	40-28-010-430-00200-0000	370 Bayfield Rd	Demolished/Razed by fire	\$5,524.25

The taxation amounts above reflect combined Municipal, County and School Board taxation. A total refund of \$654.11 and \$5,524.25 is requested. The Municipal portion of the above noted taxation amounts is \$395.49 and \$2,429.67.

Linkages:

- Corporate Strategic Plan Priority #4: Good Government

Financial Impacts/Source of Funding:

The financial impact to the Town of Goderich is a loss in tax revenue of \$73.34 for the 2023 year and a loss in tax revenue of \$2,751.82 for the 2024 year.

Consulted With: Deanna Hastie, Director of Corporate Services/Treasurer
 Approved By: Janice Hallahan, Chief Administrative Officer
 Andrea Fisher, Director of Legislative Services/Clerk