

To: Mayor and Members of Council
From: Meredith Currah, Taxation Coordinator
**Re: Application for Tax Relief under Sections 357(1) of the
Municipal Act, 2001**

AIM

To obtain Council's approval for cancellation, reduction or refund of taxes levied in 2024 for various reasons as described in the attached report.

BACKGROUND

Section 354(2) of the Municipal Act, 2001 provides that Council on the recommendation of the Treasurer shall remove unpaid taxes from the tax roll as a result of tax relief under Section 357 of the Municipal Act, 2001.

COMMENTS

Section 357(1) of the Municipal Act, 2001 provides that upon application to the Treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if,

- a) as a result of a change event, as defined in clause (a) of the definition of "change event" in subsection 34 (2.2) of the Assessment Act, during the taxation year, the property or portion of the property is eligible to be reclassified in a different class of real property, as defined in regulations made under that Act, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event, and no supplementary assessment is made in respect of the change event under subsection 34 (2) of the Assessment Act;
- b) the land has become vacant land or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;
- c) the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;
- d) during the year or during the preceding year after the return of the assessment roll, a building on the land,
 - (i) was razed by fire, demolition or otherwise, or
 - (ii) was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;
- d.1) the applicant is unable to pay taxes because of sickness or extreme poverty;
- e) a mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;
- f) a person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property; or
- g) repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year.

The City of Woodstock has always relied on the Municipal Property Assessment Corporation for assessment information used in calculating tax adjustments on Section 357 applications. If the taxpayer is not in agreement they may appear before Council. The taxpayer may also wish to pursue their right to appeal a Section 357 decision under Section 357(7), of the Municipal Act, 2001 which states:

"Within 35 days after Council makes its decision, an applicant may appeal the decision of Council to the Assessment Review Board by filing a notice of appeal with the registrar of the Board".

RECOMMENDATION

That Woodstock City Council directs the Treasurer to cancel, reduce or refund the taxes levied in 2024 as detailed on the attached reports.

Authored by: Meredith Currah, Taxation Coordinator

Approved by: Diane Campbell, CPA, CA, Director of Administrative Services

Approved by: David Creery, MBA., P.Eng., Chief Administrative Officer

ADJUSTMENT OF TAXES FOR THE YEAR 2024			
UNDER SECTION 357 OF THE MUNICIPAL ACT			

ROLL NUMBER	ADDRESS	AMOUNT	PENALTY	TOTAL	REASON FOR ADJUSTMENT
040-001-12200-0000	474 NORWICH AVE	\$ 1,737.76		\$ 1,737.76	Demolition of house
		\$1,737.76	\$ -	\$1,737.76	