

Request for Decision City Council



Type of Decision

Meeting Date	February 24, 2005				Report Date	February 18, 2005			
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

Policy Implication + Budget Impact

This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified.

Of the total taxes to be struck from the tax roll, the City's portion is \$146,462.50. This amount, as well as previous amounts struck from the roll 2005, is well within the budget amount for tax write offs.

Background Attached

Recommendation

THAT the amount of \$260,236.88 be struck from the tax roll

Recommendation Continued

Recommended by the Department Head

for 
S. Jonasson
Acting Chief Financial Officer / Treasurer

Recommended by the C.A.O.


M. Mieto
Chief Administrative Officer

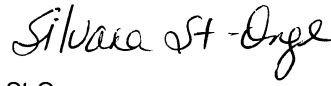
Date: February 18, 2005

Report Prepared By



T. Derro
Supervisor of Tax / Chief Tax Collector

Division Review



S. St-Onge
Acting Manager of Current Accounting Operations

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 January 26, 2005 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'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
FEBRUARY 24, 2005 Council Meeting

<i>Reason for Adjustment</i>	<i>Applications</i>	<i>City Portion</i>	<i>Education Portion</i>
Fire / Demolition	45	146,387.04	113,648.54
Change in Tax Class/Rate	2	75.46	125.84
TOTAL:	47	\$146,462.50	\$113,774.38

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

City Council Meeting of February 24, 2005

Item #	Roll #	Class	Location	Assessed Property Owner	Assessment Value	Year	# Days	General Rate	City Portion	Education Rate	Education Portion	Total	Comments
1	120,002,281	IT	Crean Hill Rd.	Inco	60,231	2004	365	0.03561460	2,145.10	0.02671485	1,609.06	3,754.16	Tower & Belt Take-up
2	""	""	""	""	396,114	""	""	""	14,107.44	""	10,582.13	24,689.57	Hoist & compressor
3	""	""	""	""	18,913	""	""	""	673.58	""	505.26	1,178.84	Conv Tunnel
4	""	""	""	""	15,675	""	""	""	558.26	""	418.76	977.02	Ambulance Garage
5	""	""	""	""	741,704	""	""	""	26,415.49	""	19,814.51	46,230.00	Dry
6	""	""	""	""	28,915	""	""	""	1,029.79	""	772.45	1,802.24	Pumphouse
8	""	""	""	""	10,111	""	""	""	360.10	""	270.11	630.21	Fan House
9	""	""	""	""	5,747	""	""	""	204.68	""	153.53	358.21	F.A.R. Heater House
10	""	""	""	""	1,260	""	""	""	44.87	""	33.66	78.53	F.A.R. Heater House
11	""	""	""	""	147,724	""	""	""	5,261.13	""	3,946.42	9,207.55	Sandfill Plant
12	""	""	""	""	8,193	""	""	""	291.79	""	218.87	510.66	Skip Pump
13	""	""	""	""	89,753	""	""	""	3,196.52	""	2,397.74	5,594.26	Concrete Silo
14	""	""	""	""	58,142	""	""	""	2,070.70	""	1,553.25	3,623.95	Switches
15	""	""	""	""	774	""	""	""	27.57	""	20.68	48.25	Tank In Bldg 14A
16	""	""	""	""	1,345	""	""	""	47.90	""	35.93	83.83	Fuel Tank
17	""	""	""	""	224,675	""	""	""	8,001.71	""	6,002.16	14,003.87	Water Tank
18	""	""	""	""	5,702	""	""	""	203.07	""	152.33	355.40	Steel Surface
19	""	""	""	""	512	""	""	""	18.23	""	13.68	31.91	Water Tank Bldg 32
20	""	""	""	""	188,172	""	""	""	6,701.67	""	5,026.99	11,728.66	Tracks
21	""	""	""	""	474	""	""	""	16.88	""	12.66	29.54	Lime Tank Bldg 32
22	120,002,281	IT	Crean Hill Rd.	Inco	46,366	2003	365	0.03390202	1,571.90	0.02717904	1,260.18	2,832.08	Tank F Lime Tank
23	""	""	""	""	803,095	""	""	""	27,226.54	""	21,827.35	49,053.89	Modular Sprung Bldg
24	""	""	""	""	431,062	""	""	""	14,613.87	""	11,715.85	26,329.72	Dry
25	""	""	""	""	4,794	""	""	""	162.52	""	130.30	292.82	Hoist & compressor
26	""	""	""	""	19,355	""	""	""	656.17	""	526.05	1,182.22	Tower & Belt Take-up
27	""	""	""	""	6,835	""	""	""	231.72	""	185.77	417.49	Ambulance Garage
28	""	""	""	""	32,772	""	""	""	1,111.03	""	890.71	2,001.74	F.A.R. Heater House
													Pumphouse

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

City Council Meeting of February 24, 2005

29	""	""	""	""	10,972	""	""	371.97	298.21	670.18	Fan House
30	""	""	""	1,595	""	""	54.07	43.35	43.35	97.42	F.A.R. Heater House
31	""	""	""	164,080	""	""	5,562.64	4,459.54	4,459.54	10,022.18	Sandfill Plant
32	""	""	""	21,224	""	""	719.54	576.85	576.85	1,296.39	Conv Gallery
33	""	""	""	9,004	""	""	305.25	244.72	244.72	549.97	Skip Dump
34	""	""	""	88,409	""	""	2,997.24	2,402.87	2,402.87	5,400.11	Skip Load Out
35	""	""	""	61,196	""	""	2,074.67	1,663.25	1,663.25	3,737.92	Switches
36	""	""	""	1,006	""	""	34.11	27.34	27.34	61.45	Tank Bldg 14A
37	""	""	""	1,499	""	""	50.82	40.74	40.74	91.56	Fuel Tank
38	""	""	""	263,104	""	""	8,919.76	7,150.91	7,150.91	16,070.67	Tank C Water Tank
39	""	""	""	3,966	""	""	134.46	107.79	107.79	242.25	Tank D Reservoir
40	""	""	""	572	""	""	19.39	15.55	15.55	34.94	Water Tank
41	""	""	""	529	""	""	17.93	14.38	14.38	32.31	Lime Tank
42	""	""	""	529	""	""	17.93	14.38	14.38	32.31	Lime Tank G
43	""	""	""	212,022	""	""	7,187.97	5,762.55	5,762.55	12,950.52	Tracks
44	""	""	""	26,828	""	""	909.52	729.16	729.16	1,638.68	Conv Tunnel
45	030.006.011	RT	389 Lasalle Blvd	Victor Dubois	2004	61	0.15994850	42.66	0.02960000	50.56	Building Removed
Totals							146,387.04	113,648.54	260,035.58		

Schedule 'B'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
REASON: CHANGE IN TAX CLASS / RATE

City Council Meeting of: February 24, 2005

Item #	Roll #	Class	Location	Assessed Property Owner	Assessed Value	Year	# Days	General Rate	City Portion	Education Rate	Education Portion	Total	Comments
1	050.001.04200.0000	CT	285 Hazel	Giovanni & Giuseppe Cimino	21,350	2004	123	0.26509870	190.23	0.20497520	147.08	337.31	Commercial To Residential
		RT			21,350		123	0.15994850	(114.77)	0.02960000	(21.24)	(136.01)	Barber Shop Removed
2	110.002.36400.0000	ITN	108 Magill	1039598 Ontario Inc.	1,355,000	2004	365	N/A	N/A	N/A	N/A	0.00	No Recommendation
		CTN											
									75.46		125.84	201.30	