



STAFF REPORT

Meeting Date: February 14, 2022

Title: Section 357 – Cancellation, Reduction, Refund of Taxes

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Department: Finance

Report Number: Finance-2022-003

Recommendation:

THAT Council accepts the staff recommendation for approval of the Section 357 application as listed below.

Background:

Section 357 of the Municipal Act, 2001, allows for the owner of the property to apply to the Treasurer of a local municipality so the municipality may cancel, reduce or refund all or part of the property taxes levied in the year in respect of which the application is made if certain conditions apply. The application must be filed with the Treasurer on or before February 28th of the year following the year in respect of which the application is made.

Section 357:

Cancellation, reduction, refund of taxes

357 (1) 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. 2001, c. 25, s. 357 (1); 2002, c. 17, Sched. A, s. 62; 2002, c. 22, s. 158; 2004, c. 31, Sched. 26, s. 6.

Discussion:

Applications received requiring Council approval:

Roll Number	Period	Reason
280.002.22700	2021 (Nov. 15 – Dec. 31) 2022 (Jan. 1 – Dec. 31)	Damaged by fire

Financial Implications:

- **280.002.22700**
 - **(\$374.09) Estimated 2021 Refund**
 - **(\$2,905.19) Estimated 2022 Refund**

Attachments (Reference Material):