



**Mike Mayes, Director
Financial Services**

TOWN OF NEWMARKET
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March 4, 2014

CORPORATE SERVICES REPORT - FINANCIAL SERVICES - 2014-11

TO: Mayor Tony Van Bynen and Members of Council
Committee of the Whole

SUBJECT: Tax Write-offs Pursuant to the Municipal Act 2001

ORIGIN: Supervisor, Property Taxes

RECOMMENDATION

THAT Corporate Services Report - Financial Services – 2014-11 dated March 4, 2014 regarding Tax Write-offs Pursuant to the *Municipal Act, 2001* be received and the following recommendation be adopted:

THAT the tax adjustments outlined in Appendix 1 for application for the cancellation or refund of taxes pursuant to Sections 357 & 358 of the *Municipal Act, 2001* be approved.

COMMENTS

Purpose

The purpose of this report is to obtain approval by Council to adjust and/or write-off the balance of various tax accounts set out on the attached schedule.

Budget Impact

The total cancellation, reduction or refund of taxes, as recommended is \$5,450.00. The Town's portion of this amount is \$2,087.68; the Region's portion equals \$2,260.10 and the School Board's portion is \$1,102.22.

Summary

Sections 357 and 358 of the *Municipal Act, 2001* provide the authorities and reasons for the write-off, cancellation, reduction or refund of taxes.

Background

Sections 357 and 358 of the *Municipal Act, 2001* provide the authorities and reasons for the write-off, cancellation, reduction or refund of taxes. Some examples of eligible criteria are:

- Tax classification change
- Structure razed or damaged by fire or demolition
- Land has become exempt
- Gross or manifest error (MPAC makes an error that may be factual or clerical in nature)

Applications were received by taxation staff and forwarded to the Municipal Property Assessment Corporation (MPAC) for review. Upon receiving comments from MPAC, staff calculates the amount for tax cancellation. Once Council approves the cancellation, reduction or refund of taxes, taxation staff will notify the taxpayer.

All tax amounts approved for cancellation, reduction or refund will be charged back in proportion to the amounts levied on behalf of the Town, Region and School Boards.

BUSINESS PLAN AND STRATEGIC PLAN LINKAGES

This report links to Newmarket's key strategic directions in being Well Managed through fiscal responsibility.

CONSULTATION

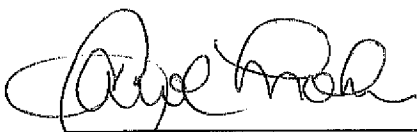
Municipal Property Assessment Corporation (MPAC)

BUDGET IMPACT

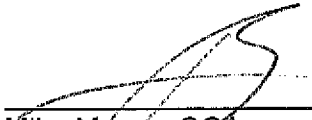
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CONTACT

For more information on this report, contact: Carol Mohr at 905-953-5300, ext. 2413 or via e-mail at cmohr@newmarket.ca



Carol Mohr
Supervisor, Property Taxes



Mike Mayes, CGA
Director, Financial Services /Treasurer



Anita Moore, AMCT
Commissioner, Corporate Services

CM/nh
Attachment

SECTION 358/357 CANCELLATION REPORT #3 FOR 2012- 2013

Appendix 1

ROLL NO.	APPEAL #	LOCATION	REASON	YEAR	TAX CLASS	TOTAL	TOWN	REGION	SCHOOL BOARD
020.090.38800	2012-31	443 TIMOTHY ST	RAZED BY FIRE	2012	RTEP	313.10	117.79	131.26	64.05
020.090.38800	2013-17	443 TIMOTHY ST	RAZED BY FIRE	2013	RTEP	1970.56	757.94	815.14	397.48
030.120.13400	2013-11	111 QUEEN ST	REPAIRS/RENOVATIONS	2012	RTEP	408.99	153.85	171.47	83.67
040.163.33000	2013-09	378 AMELIA ST	RAZED BY FIRE	2013	RTEP	914.12	351.60	378.13	184.39
040.204.36346	2013-04	359 FLANAGAN CRT	RAZED BY FIRE	2012	RTEP	292.71	110.12	122.71	59.88
040.204.36346	2013-05	359 FLANAGAN CRT	RAZED BY FIRE	2013	RTEP	1550.52	596.38	641.39	312.75

TOTALS:

5450.00	2087.68	2260.10	1102.22
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PREPARED BY:

BIRGIT D'ANNA, TAX CLERK

APPROVED BY:

CAROL MOHR, SUPERVISOR OF PROPERTY TAXES

APPROVED BY:

MIKES MAYES, FINANCIAL SERVICES/TREASURER

DATE:

March 4, 2014