



**Mike Mayes, Director
Financial Services/Treasurer**

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May 1, 2014

CORPORATE SERVICES REPORT - FINANCIAL SERVICES - 2014-23

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 – 2014-23 dated May 1, 2014 regarding Tax Write-offs Pursuant to the Municipal Act, 2001 be received and the tax adjustments outlined in Appendix 1 be approved.

COMMENTS

Purpose

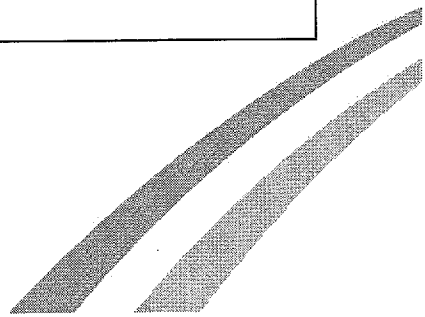
The purpose of this report is to obtain approval by Council to adjust and/or write-off the balance of various tax accounts set out on the attached schedule.

Budget Impact

The total cancellation, reduction or refund of taxes, as recommended is \$3,323.60. The Town's portion of this amount is \$2,137.08, the Region's portion equals \$2,325.79 and the School Board's portion is (\$1,139.27).

Summary

Sections 357 and 358 of the Municipal Act, 2001 provides 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

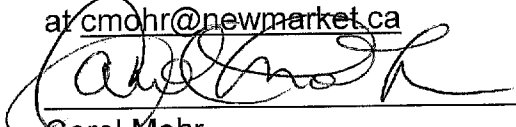
Municipal Property Assessment Corporation (MPAC), provides the revised classification and the CVA (Current Value Assessment) amounts.

BUDGET IMPACT

The total cancellation, reduction or refund of taxes, as recommended is \$3,323.60. The Town's portion of this amount is \$2,137.08, the Region's portion equals \$2,325.79 and the School Board's portion is (\$1,139.27).

CONTACT

For more information on this report, contact: Carol Mohr at 905-953-5300, ext. 2143 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

Appendix 1

<u>ROLL NO</u>	<u>APPEAL #</u>	<u>LOCATION</u>	<u>REASON</u>	<u>YEAR</u>	<u>TAX CLASS</u>	<u>TOTAL</u>	<u>TOWN</u>	<u>REGION</u>	<u>SCHOOL BD</u>
020.110.73184	2013-13	237 WILLIAM ROE BLVD	RAZED BY FIRE	2012	RTEP	(328.08)	(123.42)	(137.54)	(67.12)
020.110.73184	2013-14	237 WILLIAM ROE BLVD	RAZED BY FIRE	2013	RTEP	(1,045.77)	(402.24)	(432.59)	(210.94)
030.130.10900	2013-15	345 DAVIS DRIVE	RAZED BY FIRE	2013	RTEP	(5,862.08)	(2,254.76)	(2,424.89)	(1,182.43)
030.130.10900	2012-15	345 DAVIS DRIVE	RAZED BY FIRE	2013	CXN	7,067.12	1,571.25	1,689.80	3,806.07
040.166.04616	2013-10	466 DOVER CRES	MPAC SENIOR & DISABLED PROGRAM	2013	RTEP	(164.85)	(63.41)	(68.19)	(33.25)
040.197.78200	2013-16	1192 KINGDALE ROAD	POOL CLOSED	2013	RTEP	(247.92)	(95.36)	(102.55)	(50.01)
040.198.38312	2013-18	12-1228 GORAM ST	CLASS CHANGE	2011	ITN	(4,648.98)	(988.72)	(1,133.21)	(2,527.05)
040.198.38312	2013-19	12-1228 GORAM ST	CLASS CHANGE	2012	ITN	(4,857.53)	(1,066.72)	(1,188.74)	(2,602.07)
040.198.38312	2013-20	12-1228 GORAM ST	CLASS CHANGE	2013	ITN	(4,993.79)	(1,122.11)	(1,206.78)	(2,664.90)
040.204.35828	2013-21	429 HEWITT CIR	CLERICAL ERROR	2011	RTEP	(98.89)	(36.38)	(41.72)	(20.79)
040.204.35828	2013-22	429 HEWITT CIR	CLERICAL ERROR	2012	RTEP	(129.65)	(48.78)	(54.35)	(26.52)
040.204.35828	2013-23	429 HEWITT CIR	CLERICAL ERROR	2013	RTEP	(118.24)	(45.48)	(48.91)	(23.85)
040.205.90226	2014-01	351 BINNS AVE	CLERICAL ERROR	2012	RTEP	(259.26)	(97.53)	(108.69)	(53.04)
040.205.90226	2014-02	351 BINNS AVE	CLERICAL ERROR	2013	RTEP	(260.10)	(100.03)	(107.60)	(52.47)
TOTALS:						(3,323.60)	(2,137.08)	(2,325.79)	1,139.27