

Request for Decision

Tax Adjustments Under Section 357 and 358 of the Municipal Act

Presented To:	City Council
Presented:	Wednesday, Sep 23, 2009
Report Date	Wednesday, Aug 26, 2009
Type:	By-Laws
By-Law:	2009-231F

Recommendation

That the amount of \$13,500.63 be struck from the tax roll.

Policy Implications

Of the total taxes to be struck from the tax roll, the City's portion is \$12,744.96. This amount, as well as previous amounts struck from the roll for 2009, is well within the budget amount for the tax write offs.

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

Signed By

Report Prepared By

Tony Derro
Manager of Taxation
Digitally Signed Sep 4, 09

Recommended by the Department

Lorella Hayes
Chief Financial Officer/City Treasurer
Digitally Signed Sep 8, 09

Recommended by the C.A.O.

Doug Nadorozny
Chief Administrative Officer
Digitally Signed Sep 9, 09

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 or before August 28, 2009 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'
APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
September 23, 2009

<i>Reason for Adjustment</i>	<i>Applications</i>	<i>City Portion</i>	<i>Education Portion</i>	<i>CBI / FBI</i>
Fire or Demolition	18	\$ 17,954.87	\$ 2,802.04	\$ -
Class Change	26	\$ (12,042.15)	\$ (11,945.76)	\$ -
Exempt	4	\$ 6,503.75	\$ 3,055.87	\$ 755.67
Gross or Manifest Error	4	\$ 328.49	\$ 50.16	\$ -
TOTAL:	52	\$ 12,744.96	\$ (6,037.69)	\$ 755.67

Schedule 'B'
APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
September 23, 2009

Item #	Roll #	Location	Assessed Property Owner	Class	Assessment Value	Year	# Days	General Rate	City Portion	Education Rate	Education Portion	CBI / FBI Rate	CBI / FBI Portion	Total	Comments
1	030.024.02200	1303 LEON AVE	LAFLEUR CLIFFORD GERARD	RTPP	11250	2009	365	1.659060%	\$ 186.64	0.252000%	\$ 28.35			\$ 214.99	
2	050.028.05662	671 CORSI HILL	NATALE FRANK	RTES	641750	2009	365	1.659060%	\$ 10,647.02	0.252000%	\$ 1,617.21			\$ 12,264.23	
3	050.028.05662	671 CORSI HILL	NATALE FRANK	RTES	563000	2008	15	1.814521%	\$ 418.68	0.264000%	\$ 60.91			\$ 479.59	
4	060.027.11000	1544 PARIS ST	LABONTE INVESTMENTS LTD	RTEP	99625	2009	365	1.659060%	\$ 1,652.84	0.252000%	\$ 251.06			\$ 1,903.90	
5	070.011.04100	88-92 BAKER ST	2068870 ONTARIO LIMITED	MTEP	181500	2009	365		\$ -		\$ -			\$ -	no recommendation, done under Minutes of Settlement
6	100.002.10700	235 FOURTH AVENUE	TUCKER DENNIS	RTEP	92875	2009	365	1.493617%	\$ 1,387.20	0.252000%	\$ 234.05			\$ 1,621.25	
7	100.002.10700	235 FOURTH AVENUE	TUCKER DENNIS	RTEP	79500	2008	67	1.640704%	\$ 238.78	0.264000%	\$ 38.42			\$ 277.20	
8	100.004.02000	310 TENTH AVE	POTTER MAUREEN	RTES	2250	2009	365	1.493617%	\$ 33.61	0.252000%	\$ 5.67			\$ 39.28	
9	100.004.02000	310 TENTH AVE	POTTER MAUREEN	RTES	2000	2008	71	1.640704%	\$ 6.37	0.264000%	\$ 1.02			\$ 7.39	
10	120.004.14000	233A SIMON LAKE DR	CHARBONNEAU JEAN	RTEP	49250	2009	365	1.493617%	\$ 735.61	0.252000%	\$ 124.11			\$ 859.72	
11	120.004.14000	233A SIMON LAKE DR	CHARBONNEAU JEAN	RTEP	38000	2008	359	1.640704%	\$ 611.54	0.264000%	\$ 98.40			\$ 709.94	
12	130.003.04400	23 EMILE CRES	HEIMANN KLAUS	RTES	0	2009	365		\$ -		\$ -			\$ -	no recommendation, 2009 supp coming for garage
13	160.023.18100	4228 REGIONAL RD 15	LAFONTAINE ROGER DONALD	RTFS	7750	2009	365	1.493617%	\$ 115.76	0.252000%	\$ 19.53			\$ 135.29	
14	170.001.18900	1212 HILLSIDE AVE	CITY OF GREATER SUDBURY	EN	14750	2009	365							\$ -	buildings demolished
15	170.001.18900	1212 HILLSIDE AVE	CITY OF GREATER SUDBURY	EN	13000	2008	27								buildings demolished
16	170.006.03900	3222 MAPLE STREET	SCHNEIDER RICHARD	RTES	0	2009	365		\$ -		\$ -			\$ -	No adjustment needed garage not a part of 2009 assessment
17	170.006.03900	3222 MAPLE STREET	SCHNEIDER RICHARD	RTES	8000	2008	144	1.709296%	\$ 53.80	0.264000%	\$ 8.31			\$ 62.11	
18	210.015.33400	1421 WEST BAY RD	DELWO ROBERT	RTEP	125000	2009	365	1.493617%	\$ 1,867.02	0.252000%	\$ 315.00			\$ 2,182.02	
18	TOTAL:								\$ 17,954.87		\$ 2,802.04			\$ 20,756.91	

Schedule 'B'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
September 23, 2009

Item #	Roll #	Location	Assessed Property Owner	Class	Assessed Value	Year	# Days	General Rate	City Portion	Education Rate	Education Portion	CBI / FBI Rate	CBI / FBI Portion	Total	Change in Tax Class	Comments
2/5	010.007.11300.0000	721 HOWEY DRIVE	GUILLEMETTE ROBERT GUILLEMETTE ESTELLE	CTN	-55225	2009	365	3.129750%	\$ (1,728.40)	1.894387%	\$ (1,046.18)			\$ (2,774.58)		
				RTEP	48475			1.659060%	\$ 804.23	0.252000%	\$ 122.16			\$ 926.39		
2	010.007.11300.0000	721 HOWEY DRIVE	GUILLEMETTE ROBERT GUILLEMETTE ESTELLE	CTN	-47400	2008	366	3.122018%	\$ (1,479.84)	1.976364%	\$ (936.80)			\$ (2,416.64)		
				RTEP	41400			1.814521%	\$ 751.21	0.264000%	\$ 109.30			\$ 860.51		
3	010.020.05600.0000	RANDOLPH ST	LEVESQUE MARC LEVESQUE LORRI	OXN	-31500	2009	365	2.190825%	\$ (690.11)	1.326071%	\$ (417.71)			\$ (1,107.82)		
				RTEP	31500			1.659060%	\$ 522.60	0.252000%	\$ 79.38			\$ 601.98		
4	010.029.00900.0000	757 KINGSWAY	1183913 ONTARIO INC	CTN	102500	2009	365		\$ -		\$ -			\$ -		WILL BE CORRECTED THROUGH REQUEST FOR RECONSIDERATION/09
				OXN	0				\$ -		\$ -			\$ -		
5	010.029.00900.0000	757 KINGSWAY	1183913 ONTARIO INC	CTN	-100000	2008	42	3.122018%	\$ (358.26)	1.976364%	\$ (226.80)			\$ (585.06)		
				OXN	74000			2.185413%	\$ 185.58	1.383455%	\$ 117.48			\$ 303.06		
6	020.028.04302.0000	1615 LANSING AVE	COURCHESNE JEANNE D ARC	CTN	-7364	2009	365	3.129750%	\$ (230.47)	1.894387%	\$ (139.50)			\$ (369.97)		
				RTEP	7364			1.659060%	\$ 122.17	0.252000%	\$ 18.56			\$ 140.73		
7	040.024.08500.0000	399 MONTAGUE AVE	FERRUCCI GIOVANNA	CTN	-116000	2008	184	3.122018%	\$ (1,820.67)	1.976364%	\$ (1,152.56)			\$ (2,973.23)		
				RTEP	116000			1.814521%	\$ 1,058.17	0.264000%	\$ 153.96			\$ 1,212.13		
8	060.004.04500.0000	349 ONTARIO ST	TESSAROLO GREGORIO	CTN	-4310	2009	365	3.129750%	\$ (134.89)	1.894387%	\$ (81.65)			\$ (216.54)		
				RTEP	1310			1.659060%	\$ 21.73	0.252000%	\$ 3.30			\$ 25.03		
9	060.025.12400.0000	402 MARTILA DRIVE	1763817 ONTARIO INC	CTN	-96250	2009	365	3.129750%	\$ (3,012.38)	1.894387%	\$ (1,823.35)			\$ (4,835.73)		
				RTEP	48875			1.659060%	\$ 810.87	0.252000%	\$ 123.17			\$ 934.04		
10	060.025.12400.0000	402 MARTILA DRIVE	1763817 ONTARIO INC	CTN	-78000	2008	37	3.122018%	\$ (246.18)	1.976364%	\$ (155.84)			\$ (402.02)		
				RTEP	39500			1.814521%	\$ 72.46	0.264000%	\$ 10.54			\$ 83.00		
11	070.004.09600.0000	60-65 ELM ST	1183887 ONTARIO LTD ELM TREE BOOKS & THINGS	CTN	260500	2009	365		\$ -		\$ -			\$ -		WILL BE CORRECTED THROUGH REQUEST FOR RECONSIDERATION/09
									\$ -		\$ -			\$ -		
12	070.016.02300.0000	328 MELVIN STREET	MILLER GREG MILLER NICOLE	CTN	-15218	2009	365	3.129750%	\$ (476.29)	1.894387%	\$ (288.29)			\$ (764.58)		
				RTEP	15217			1.659060%	\$ 252.46	0.252000%	\$ 38.35			\$ 290.81		
13	070.016.02300.0000	328 MELVIN STREET	MILLER GREG MILLER NICOLE	CTN	-14690	2008	366	3.122018%	\$ (458.62)	1.976364%	\$ (290.33)			\$ (748.95)		
				RTEP	14690			1.814521%	\$ 266.55	0.264000%	\$ 38.78			\$ 305.33		

Schedule 'B'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
September 23, 2009

Item #	Roll #	Location	Assessed Property Owner	Class	Assessed Value	Year	# Days	General Rate	City Portion	Education Rate	Education Portion	CBI / FBI Rate	CBI / FBI Portion	Total	Comments
14	070.030.02800.0000	0 WHISELL AVE	NORBURY (SUBBURY) LIMITED	ITN	-61639	2009	365	4.402919%	\$ (2,713.92)	2.250000%	\$ (1,386.88)			\$ (4,100.80)	
				IUN	-5111			2.861898%	\$ (146.27)	1.462500%	\$ (74.75)			\$ (221.02)	
				IXN	55750			2.861898%	\$ 1,595.51	1.462500%	\$ 815.34			\$ 2,410.85	
15	070.030.02800.0000	0 WHISELL AVE	NORBURY (SUBBURY) LIMITED	ITN	-55385	2008	161	4.424880%	\$ (1,078.05)	2.548443%	\$ (620.89)			\$ (1,698.94)	
				IUN	-4615			2.876173%	\$ (58.39)	1.656488%	\$ (33.63)			\$ (92.02)	
				IXN	51000			2.876173%	\$ 645.25	1.656488%	\$ 371.62			\$ 1,016.87	
16	090.014.03600.0000	HULDA ST	1499462 ONTARIO LTD	CTN	-39750	2009	365	3.129750%	\$ (1,244.08)	1.894387%	\$ (753.02)			\$ (1,997.10)	
				RTEP	38250			1.659060%	\$ 634.59	0.252000%	\$ 96.39			\$ 730.98	
17	090.014.03600.0000	HULDA ST	1499462 ONTARIO LTD	CTN	-40000	2008	245	3.122018%	\$ (835.95)	1.976364%	\$ (529.19)			\$ (1,365.14)	
				RTEP	40000			1.814521%	\$ 485.86	0.264000%	\$ 70.69			\$ 556.55	
18	120.013.30900.0000	103 PANACHE SHOR RD N	PINEHILL RESORT INC C/O TROY CROWDER	CTN	-120189	2009	365	2.817649%	\$ (3,386.50)	1.894387%	\$ (2,276.84)			\$ (5,663.34)	
				RTEP	120189			1.493617%	\$ 1,795.16	0.252000%	\$ 302.88			\$ 2,098.04	
19	160.007.13200.0000	18 WILLIAM ST	DUBOIS DANIEL	CTN	-16610	2009	365	2.817649%	\$ (468.01)	1.894387%	\$ (314.66)			\$ (782.67)	
				RTEP	16610			1.493617%	\$ 248.09	0.252000%	\$ 41.86			\$ 289.95	
20	160.015.25304.0000	509 BONIN ST	SIZE MARK WILLIAM SIZE ANNE JANET	CTN	-1368	2009	365	2.817649%	\$ (38.55)	1.894387%	\$ (25.92)			\$ (64.47)	
				RTEP	-21383			1.493617%	\$ (319.38)	0.252000%	\$ (53.89)			\$ (373.27)	
21	170.012.13700.0000	6139 HWY 69 N	DUBOIS RHEAL	CTN	61740	2009	365								No Recommendation still commercial
				RTEP	20965										
22	170.012.13700.0000	6139 HWY 69 N	DUBOIS RHEAL	CTN	79800	2008	246								
				RTEP	20200										
23	190.004.03000.0000	97 YOUNG STREET	BELLA BOUTIQUE INC	CTN	-29205	2009	365	2.817649%	\$ (822.89)	1.894387%	\$ (553.26)			\$ (1,376.15)	
				RTEP	29205			1.493617%	\$ 436.21	0.252000%	\$ 73.60			\$ 509.81	
24	190.004.03000.0000	97 YOUNG STREET	BELLA BOUTIQUE INC	CTN	-28440	2008	105	2.822953%	\$ (230.33)	1.976364%	\$ (161.25)			\$ (391.58)	
				RTEP	28440			1.640704%	\$ 133.87	0.264000%	\$ 21.54			\$ 155.41	
25	190.007.06900.0000	35 YOUNG STREET	PREVOST RAYMONDE	CTN	-36750	2009	365	2.817649%	\$ (1,035.49)	1.894387%	\$ (696.19)			\$ (1,731.68)	
				RTEP	36750			1.493617%	\$ 548.90	0.252000%	\$ 92.61			\$ 641.51	
26	190.007.06900.0000	35 YOUNG STREET	PREVOST RAYMONDE	CTN	-35500	2008	366	2.822953%	\$ (1,002.15)	1.976364%	\$ (701.61)			\$ (1,703.76)	
				RTEP	35500			1.640704%	\$ 582.45	0.264000%	\$ 93.72			\$ 676.17	
26	TOTAL: \$ (12,042.15) \$ (11,945.76) \$ (23,987.91)														

Schedule 'B'

RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS

UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT

September 23, 2009

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Gross or Manifest Error															
Item #	Roll #	Location	Assessed Property Owner	Assessment		Year	# Days	General Rate	City Portion	Education Rate	Education Portion	CBI / FBI Rate	CBI / FBI Portion	Total	Comments
1	060.040.15103.0000	318 KIRKWOOD DR	ROCCA FRANCO	Class	Value	2007	365	1.712830%	\$ 222.67	0.264000%	\$ 34.32			\$ 256.99	
2	090.017.02601.0000	1947 SUNNYSIDE RD	SAWYER JAMES PHILIP	RTEP	3000	2007	365	1.712830%	\$ 51.38	0.264000%	\$ 7.92			\$ 59.30	
3	090.017.02601.0000	1947 SUNNYSIDE RD	SAWYER JAMES PHILIP	RTEP	3000	2008	366	1.814521%	\$ 54.44	0.264000%	\$ 7.92			\$ 62.36	
4	090.017.02601.0000	1947 SUNNYSIDE RD	SAWYER JAMES PHILIP	RTEP	0	2009	365		\$ -		\$ -			\$ -	no recommendation, done under Minutes of Settlement
									\$ -		\$ -			\$ -	
4	TOTAL:								\$ 328.49		\$ 50.16		\$ -	\$ 378.65	

Schedule 'B'

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UNDER SECTION 357 OF THE MUNICIPAL ACT

September 23, 2009

Item #	Roll #	Location	Assessed Property Owner	Assessed		Year	# Days	General Rate	City Portion	Education Rate	Education Portion	CBI / FBI		Total	Comments
				Class	Value							Rate	Portion		
1	070.001.00700.0000	218 SHAUGHNESSY ST	CITY OF GREATER SUDBURY	RT	69250	2009	365	1.659060%	1148.90	0.252000%	174.51			\$ 1,323.41	Became Exempt
2	070.001.00700.0000	218 SHAUGHNESSY ST	CITY OF GREATER SUDBURY	RT	57000	2008	154	1.814521%	435.19	0.264000%	63.32			\$ 498.51	
3	070.009.00200.0000	10 ELM ST	THE GRIFFIN CORPORATION	CTN	145498	2009	365	3.129750%	4553.72	1.894387%	2756.30	0.519371%	755.67	\$ 8,065.69	
4	160.020.05025.0000	3093-3046 ANIZETTE ST	CITY OF GREATER SUDBURY	RT	24500	2009	365	1.493617%	365.94	0.252000%	61.74			\$ 427.68	
												\$ -			
												\$ -			
4	TOTAL:								\$ 6,503.75		\$ 3,055.87		\$ 755.67	\$ 10,315.29	