

## **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.

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 March 2, 2018 and all queries/concerns were addressed by the Tax Department and none of the applicants have requested an appearance before the Hearing Committee of Council.