Request for Decision City Council



			Type o	of Decision			
Meeting Date	Octo	ber 24, 2007		Report Date		October 12	, 2007
Decision Requested	х	Yes	No	Priority	x	High	Low
	Dir	ection Only		Type of Meeting	х	Open	Closed

Report Title

Tax Adjustments under Sections 357 and 358 of the Municipal Act

Budget Impact / Policy Implication	Recommendation
This report has been reviewed by the Finance Division and the funding source has been identified.	
Of the total taxes to be struck from the tax roll, the City's portion is \$79,985.15. This amount, as well as previous amounts struck from the roll for 2007, is well within the budget amount for the tax write offs.	THAT the amount of \$133,668.98 be struck from the tax roll.
x Background Attached	Recommendation Continued

Recommended by the Department

Lorella Hayes

Chief Financial Officer Treasurer

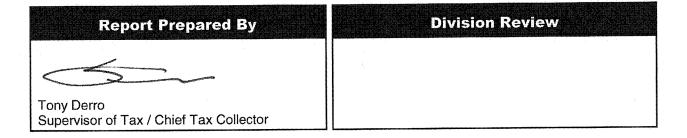
Recommended by the C.A.O.

Mark Mieto

Chief Administrative Officer

Title: Tax Adjustments under Section 357 and 358 of the Municipal Act Page:

Date: October 12, 2007



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. 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 October 9, 2007 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 October 24, 2007

Reason for Adjustment	Applications	ELEBERE POR POR POR PORTOR	ty Portion	w/w/construction	ation Portion	MERIES DE METERICA	II/FBI
Fire or Demolition	12	\$	26,633.45	\$	18,466.72	Э	-
Class Change	2	\$	51,967.60	\$	34,986.20	\$	<u></u>
Exempt	3	\$	1,384.10	\$	230.91	\$	**
ΤΟ	TAL: 17	\$	79,985.15	\$	53,683,83	\$	**

Schedule 'B'
APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
October 24, 2007

	\$ 45,100.17			\$ 18,466.72		\$ 26,633.45				TOTAL				\$
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demolition	39,464.85			16,314.75	0.02606315	23,150.10	0.03698277	365	625970 2006	INCOLIMITED	CDEAN HII BD	Ė		
demolition	2179.51			901.01	0.02954118	1278.50	0.04191799	365	30500 2006	FALCONBRIDGE LIMITED	LEVACK CON 4 LOT 4 PCL 1613 STRATHCONA MINE AND MILL	Ē	150,004,05600.0000	Ţ
demolition	2,184.23			302.96	0.02606315	1,281.27	0.03698277	365	34645 2006	INCOLIMITED	3	E	100.006.33600.0000	9
demolition	79.07			10.56	0.00264000	68.51	0.01712830	365	4000 2007	DEAULT EDOUARD	376 MELVIN AVE	RTFS	070.016.03500.0000	6
demolition	39.54			5.28	0.00264000	34.26	0.01712830	365	2000 2002	ADJALA CONTHOLS & TECHNOLOGIES INC	0	RTEP	040.011.05800.0000	ω
demolition	38.13			5.28	0.00264000	32.85	0.01642385	365	2000 2006	ADJALA CONTHOLS & TECHNOLOGIES INC	55 STANLEY ST	HTEP	040.011.05800.0000	7
no change in assessment	N/A			N/A	0.01984045	N/A	0.02947050	274	N/A 2006	STOPCIATI JOHN	0	C	040.002.00900.0000	တ
	42.54			6.19	0.00264000	36.35	0.01549919	214	4000 2007	ROCHON DANIEL NORMAND ROCHON NATASHA	3713 REGIONAL RD 15	RTFS	160.023.02900.0000	ιΩ
	116.33			16.93	0.00204000	99,40	0.01549919	45°	15102	KINGWELL MARJORIE	273 DRYDEN RD E	H H	240.002.01200.0000	4
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demolition	641.05			257.93	0.01984045	383.12	0.02947050	365	13000 2007	BOCHE! EALL ORBAINE	00 3AV 1 VI 13V 6501	S	0000	
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			BEC	NO LOCAL DE LA CALIFICATION DE L	Male	MONION	Hate	Days				Class		#
Comments	Total	CBI / FBI	CBI/FBI Pate	Education	Education	City	General		Assessment Year	Assessed Property Owner	Location		Roll#	ttem
Fire / Demoiition										-				

Schedule 'B'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
October 24, 2007

		<u> </u>	sec	Assessed
Rate Portion	Days			Value D.
0.01549919 N/A 0.00264000 N/A		8	A 2007 306	
0.02947050 51,967.60 0.01984045 34,986.20		2	1000	1
N/A N/A	967		2007	
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\$ 51,967.60 \$ 34,986.20				

Schedule 'B'
RECOMMENDED APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTION 357 OF THE MUNICIPAL ACT
October 24, 2007

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Became Exempt	\$ 371.85	54.12	0.00264000 \$	\$ 317.73	0.01549919 \$	7 365	200	CITY OF GREATER SUDBURY 2007	DRURY CON 2 LOT 8 PCL 26669 RP 5387701 PART 2	į	120.001.08302.0000	m
	\$ 299.30	\$ 43.56		\$ 255.74					10 10,00	RTES	230.002.06700.0000	C4
Became Exempt	\$ 598.59	\$ 87.12	0.00264000	\$ 511.47	0.01549919	7 365	200	CITY OF GBEATER SLIDBLIBY 2007		RTEP		
Became Exempt	\$ 345.27	\$ 46.11	0.00264000 \$	\$ 299.16	0.01712830 \$	7 250	7 200	OITY OF GREATER SUDBURY 2007	559 GRANITE ST	RTEP	040.021.01200.0000	-
	Portion	Portion Rate	Rate	Portion	Rate	Days				Class		**
Comments	CBI/FBI Total	<u> </u>	Education	City	General	*	Yea	Assessed Property Owner Year #	Location		# Holl #	em
Became Exempt								-				