

Revised Pgs 141-146 By-law 2006-297**Request for Decision****City Council**


Type of Decision									
Meeting Date	December 13, 2006				Report Date	December 6, 2006			
Decision Requested	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No	Priority	<input checked="" type="checkbox"/>	High	<input type="checkbox"/>	Low
	Direction Only				Type of Meeting	<input checked="" type="checkbox"/>	Open	<input type="checkbox"/>	Closed

Report Title
Tax Adjustments under Sections 357 and 358 of the Municipal Act

Budget Impact / Policy Implication		Recommendation	
<input type="checkbox"/>	This report has been reviewed by the Finance Division and the funding source has been identified.		
<p>Of the total taxes to be struck from the tax roll, the City's portion is \$6,551.34. This amount, as well as previous amounts struck from the roll for 2006, is well within the budget amount for the tax write offs.</p>		<p>THAT the amount of \$9,233.75 be struck from the tax roll.</p>	
<input checked="" type="checkbox"/>	Background Attached	<input type="checkbox"/>	Recommendation Continued

Recommended by the Department	Recommended by the C.A.O.
 Lorella Hayes Chief Financial Officer / Treasurer	 Mark Mieto Chief Administrative Officer

Date: December 6, 2006

Report Prepared By	Division Review
 Tony Derro Supervisor of Tax / Chief Tax Collector	

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 November 29, 2006 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"
ADJUSTMENT OF TAXES
UNDER SECTION 357 AND 358 OF THE MUNICIPAL ACT
DECEMBER 13,2006

<i>Reason for Adjustment</i>	<i>Applications</i>	<i>City Portion</i>	<i>Education Portion</i>	<i>CBI/FBI</i>
Fire / Demolition	8	\$4,451.96	\$776.51	\$0.00
Became Exempt	1	\$162.34	\$29.04	\$0.00
Change in Tax Class / Rate	2	\$1,937.04	\$1,876.86	\$0.00
TOTAL:	11	\$6,551.34	\$2,682.41	\$0.00

Schedule 'B'
APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTIONS 357/358 OF THE MUNICIPAL ACT
REASON: FIRE AND OR DEMOLITION

DECEMBER 13, 2006

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	5307 020 014 119	1300 FALCONBRIDGE RD	MAHAFFEY STEVEN	RTEP	2000	2006	91	0.01642385	\$8.18	0.00264000	\$1.32			\$9.50	Demolition
2	5307 090 008 037	1034 SOUTH LANE RD	ROSS PATRICIA	RTEP	130000	2006	208	0.01642385	1,216.71	0.00264000	195.58			1,412.29	Demolition
3	5307 120 008 12102	7513 HIGHWAY 17 W	BROWN SHARON	RTEP	41000	2006	184	0.01475813	305.03	0.00264000	54.56			359.59	Demolition
4	5307 140 001 194	7 BAYOU ST	HENNING FREDERICK	RTEP	(16000)	2006	92	0.01475813	(59.52)	0.00264000	(10.65)			(70.17)	Senior Exemption Removed
5	5307 240 002 01202	297 DRYDEN RD E	CARROLL REGINALD	RTEP	178900	2006	365	0.01475813	2,640.23	0.00264000	472.30			3,112.53	Demolition
7	5307 250 001 04301	923 HIGHWAY 537	LACHANCE ANDRE	RTEP	17000	2006	184	0.01421215	121.80	0.00264000	22.62			144.42	Demolition
8	5307 250 003 055	10 RIVER BEND RD	MARTIN PAUL	RTEP	19000	2006	275	0.01421215	203.45	0.00264000	37.79			241.24	Demolition
9	5307 250 003 156	931 RED DEER LAKE RD	DATTILO PAOLO	RTES	7000	2006	59	0.01421215	16.08	0.00264000	2.99			19.07	Demolition
								Total	\$4,451.96		\$776.51			\$5,228.47	

Schedule 'B'

APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTION 357/358 OF THE MUNICIPAL ACT

REASON: BECAME EXEMPT

DECEMBER 13, 2006

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	5307 150 003 234	LEVACK DR	CITY OF GREATER SUDBURY	RTEP	11000	2006	365	0.01475813	\$162.34	0.00264000	\$29.04			\$191.38	Vested by City
								Total	\$162.34		\$29.04			\$191.38	

Schedule 'B'
APPLICATIONS TO CITY COUNCIL FOR TAX ADJUSTMENTS
UNDER SECTION 357/358 OF THE MUNICIPAL ACT
REASON: CHANGE IN TAX CLASS / RATE

Item #	Roll #	Location	Assessed Property Owner	Class	Assessment Value	Year	# Days	General Rate	City Portion	Education Rate	Education Portion	CB/FBI Rate	CB/FBI Portion	Sub Total	Total	Comments
1	5307 150 003 12601	65 LEVACK DR	HANSEN ERIK	CTN	35605	2006	365	0.02539245	(\$904.10)	0.01984045	(\$706.42)			(\$1,610.52)	(\$991.06)	CLASS CHANGE
				RTEP	35605			0.01475813	525.46	0.00264000	94.00			619.46		
2	5307 250 002 050	DILL CON 1 PR 2	TRANSPORTATION MINISTRY	CTN	93420	2006	249	0.02445305	(1558.40)	0.01984045	(1264.44)			(2822.84)	(\$2,644.80)	CLASS CHANGE TO GRANT IN LIEU
				RGN	16300				0.00		0.00			0.00		
								TOTAL	(\$1,937.04)		(\$1,876.86)			(\$3,813.90)	(\$3,635.86)	

DECEMBER 13, 2006