

City of Mississauga Corporate Report



Date: September 1, 2021

To: Mayor and Members of Council

From: Shari Lichterman, CPA, CMA, Commissioner of
Corporate Services and Chief Financial Officer

Originator's files:

Meeting date:
September 29, 2021

Subject

Tax Adjustments pursuant to Section 357 and 358 of the Municipal Act

Recommendation

1. That the report of the Commissioner of Corporate Services and Chief Financial Officer dated September 1, 2021 entitled Tax Adjustments pursuant to Section 357 and 358 of the *Municipal Act* be received.
2. That the tax adjustments outlined in Appendix 1 attached to this report for applications for cancellation or refund of taxes pursuant to Sections 357 and 358 of the *Municipal Act* be approved.

Background

Sections 357 and 358 of the *Municipal Act, 2001, S.O. 2001, c.25* allow a property owner or the Treasurer to make an application for the cancellation, reduction or refund of taxes for a number of specific reasons. Taxes may be adjusted when a building has been demolished or razed by fire or if a property has become exempt, changed class or has been overcharged by reason of gross or manifest error.

Comments

A total of 52 applications for tax adjustments have been prepared for Council's consideration.

The total cancellation or refund of taxes as recommended is \$433,336.23. Appendix 1 outlines the tax cancellations being recommended by property and summarizes by reason the number of applications and taxes recommended for reduction.

Following Council's decision, a Notice of Decision will be mailed to all applicants and their taxes will be adjusted accordingly. With the exception of section 358 applications, if the applicant disagrees with the amount of the tax adjustment, they have 35 days from the date of the Notice

of Decision to appeal Council's decision to the Assessment Review Board. Council's decision with respect to section 358 tax adjustments is final.

Financial Impact

	2019	2020	2021	Total
City	\$3,080.27	\$ 92,245.77	\$239.73	\$ 95,565.77
Region	\$3,880.83	\$115,278.04	\$298.64	\$119,457.51
Education	\$7,365.39	\$ 210,942.3	\$0	\$ 218,307.69
BIA	\$0	\$5.26	\$0	\$5.26
Total	\$14,326.49	\$418,471.37	\$538.37	\$ 433,336.23

Conclusion

A property owner or the Treasurer can make an application for the cancellation, reduction or refund of taxes for a number of specific reasons. Recommended tax adjustments for the 2019, 2020 and 2021 taxation years are listed in Appendix 1. The *Municipal Act* requires Council to approve the tax adjustments.

Attachments

Appendix 1: Tax Adjustments Pursuant to the Municipal Act for Meeting on September 29, 2021



Shari Lichterman, CPA, CMA, Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Louise Cooke, Manager, Revenue and Taxation