

City of Mississauga
Corporate Report



<p>Date: February 28, 2023</p> <p>To: Chair and Members of General Committee</p>	<p>Originator's files:</p>
<p>From: Shari Lichterman, CPA, CMA, Acting City Manager and Chief Administrative Officer</p>	<p>Meeting date: March 8, 2023</p>

Subject

Amendment to By-law 0233-2013

Recommendation

That Council approve the amendment to By-law 0233-2013, being a by-law to delegate the powers and duties of Council with respect to the execution of Extension Agreements, to delegate the powers and duties of Council to the Director, Finance and Treasurer or the Manager, Revenue and Taxation, with respect to also entering into an extension agreement with any person the Treasurer is satisfied has an interest in the land, pursuant to section 378 of the *Municipal Act, 2001*; as outlined in the report dated February 28, 2023, from the Acting City Manager and Chief Administrative Officer, entitled, "Amendment to By-law 0233-2013".

Background

Section 373 of the *Municipal Act, 2001* (the "Act") provides the municipality with the ability to register a tax arrears certificate against the title of land where taxes are more than three years in arrears. In order to have the tax arrears certificate cancelled, the cancellation price needs to be paid within one year from the date of registration of the tax arrears certificate, per subsection 375(1) of the Act.

Section 378 of the Act allows a municipality, after the registration of the tax arrears certificate and before the expiry of the one-year period, to enter into an extension agreement extending the period of time in which the cancellation price is to be paid. An extension would avoid tax sale of the property provided the terms of the agreement are adhered to. Failure to meet any payment date and/or amount specified in the agreement will reinstate the tax sale process.

If at the end of the one-year period following the date of the registration of the tax arrears certificate, the cancellation price remains unpaid and there is no subsisting extension agreement, subsection 379(2) of the Act provides for the land to be offered for public sale.

On October 30, 2013, Council enacted By-law 0233-2013, to delegate the powers and duties of Council to the Director, Revenue and Materiel Management (now the Director, Finance and Treasurer) or the Manager, Revenue and Taxation, with respect to the execution of extension agreements with any owner of the land, the spouse of any owner, any mortgagee, or any tenant in occupation of the land, pursuant to the then section 378 of the Act.

Comments

After the enactment of By-law 0233-2013, section 378 of the Act was subsequently amended to allow Council the ability to also enter into an extension agreement with any person the Treasurer is satisfied has an interest in the land.

It is determined that an amendment is required to By-law 0233-2013 to also delegate to the Director, Finance and Treasurer or the Manager, Revenue and Taxation Council's powers and duties to enter into an extension agreement with any person the Treasurer is satisfied has an interest in the land, pursuant to section 378 of the Act.

Financial Impact

There are no financial impacts resulting from the recommendations in this report.

Conclusion

By-law 0233-2013 requires an amendment to delegate the powers and duties of Council, to the Director, Finance and Treasurer or the Manager, Revenue and Taxation, with respect to entering into an extension agreement with any of the persons described in section 378 of the *Municipal Act, 2001*.



Shari Lichterman, CPA, CMA, Acting City Manager and Chief Administrative Officer

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