

City of Mississauga
Corporate Report



<p>Date: September 5, 2023</p> <p>To: Mayor and Members of Council</p>	<p>Originator's files:</p>
<p>From: Shari Lichterman, CPA, CMA, City Manager and Chief Administrative Officer</p>	<p>Meeting date: September 27, 2023</p>

Subject

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

Recommendation

That the tax adjustments outlined in Appendix 1 of the report from the City Manager and Chief Administrative Officer dated, September 5, 2023, entitled, "Tax Adjustments Pursuant to Section 357 and 358 of the Municipal Act", be approved for cancellation, reduction or refund of taxes.

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 87 applications for tax adjustments have been prepared for Council's consideration.

The total cancellation or refund of taxes as recommended is \$1,547,652.70. Appendix 1 outlines the tax adjustments being recommended by property, reason and change in taxes.

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

The tax cancellation is provided by year and by taxing authority in the table below.

	2020	2021	2022	2023	Total
City	48,385.10	92,530.72	232,682.86	1,991.73	375,590.41
Region	60,466.12	115,276.52	288,094.17	2,434.08	466,270.89
Education	106,667.49	185,016.24	412,521.30	734.40	704,939.43
BIA	452.78	399.19	0.00	0	851.97
Total	215,971.49	393,222.67	933,298.33	5,160.21	\$1,547,652.70

Conclusion

Tax adjustments for 2020, 2021, 2022 and 2023 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 27, 2023



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

Prepared by: Louise Cooke, Manager, Revenue and Taxation