

# City of Mississauga Corporate Report



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| <p>Date: October 27, 2023</p> <p>To: Mayor and Members of Council</p> <p>From: Shari Lichterman, CPA, CMA, City Manager and Chief Administrative Officer</p> | <p>Originator's files:</p> <hr/> <p>Meeting date:<br/>November 22, 2023</p> |
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## 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, October 27, 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 49 applications for tax adjustments have been prepared for Council's consideration.

The total cancellation or refund of taxes as recommended is \$ \$97,406.56. 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

|           | 2021            | 2022               | 2023               | Total              |
|-----------|-----------------|--------------------|--------------------|--------------------|
| City      | \$79.89         | \$4,512.89         | \$28,862.33        | <b>\$33,455.11</b> |
| Region    | \$99.53         | \$5,587.59         | \$35,272.40        | <b>\$40,959.52</b> |
| Education | \$42.23         | \$2,283.56         | \$20,656.80        | <b>\$22,982.59</b> |
| BIA       | 0.00            | 0.00               | \$9.34             | <b>\$9.34</b>      |
| Total     | <b>\$221.65</b> | <b>\$12,384.04</b> | <b>\$84,800.87</b> | <b>\$97,406.56</b> |

## Conclusion

Tax adjustments for 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 November 22, 2023



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

Prepared by: Louise Cooke, Manager, Revenue and Taxation