

City of Mississauga  
**Corporate Report**



|   |   |
|---|---|
| <p>Date: November 13, 2020</p> <p>To: Mayor and Members of Council</p>                                  | <p>Originator's files:</p>                |
| <p>From: Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer</p> | <p>Meeting date:<br/>December 9, 2020</p> |

## Subject

**Apportionment of Taxes**

## Recommendation

1. That the report of the Commissioner of Corporate Services and Chief Financial Officer dated November 13, 2020 entitled "Apportionment of Taxes" be received.
2. That the recommended apportionment of taxes and payments set out in Appendix 1 attached to this report be approved.

## Background

Section 356 of the *Municipal Act* allows a local municipality to apportion taxes if land which was assessed in one block at the return of the assessment roll is subsequently divided into two or more parcels and to direct what proportion of any payment of taxes is to be applied to each of the parcels.

## Comments

The Municipal Property Assessment Corporation (MPAC) has advised of a number of properties that have been divided into parcels subsequent to the return of the assessment roll. Section 356 of the *Municipal Act* provides for taxes levied on the land to be apportioned to the newly created parcels. In addition, the municipality is to direct what proportion of any payment of taxes is to be applied to each of the parcels.

In accordance with section 356(1) of the *Municipal Act*, taxes levied on the land for the year in which the property is divided and any unpaid taxes for years prior to that year have been proportionately apportioned to the newly created parcels based on the relative assessed value of the parcels as determined by MPAC. Supplementary taxes levied for the year in which the property was divided have been allocated to the parcel to which they pertain.



|         |            |   |
|---------|------------|---|
| Council | 2020/12/09 | 2 |
|---------|------------|---|

---

All payments applied to the property tax account being apportioned, from the year of the land division to date, must be allocated to the appropriate parcels. Payments have been allocated based on the parcel that payment was intended for or distributed proportionately among the parcels if the payment was intended for the entire block.

A Summary of Apportionment of Taxes listing newly created parcels and the recommended apportionment of taxes and payments is provided as Appendix 1.

Owners of the apportioned lands have been sent notification. Property owners have the right to appeal the decision of Council to the Assessment Review Board.

## Financial Impact

Not Applicable.

## Conclusion

There are a number of properties that were assessed in one block at the return of the assessment roll and subsequently divided into parcels. The *Municipal Act* requires Council to approve the apportionment of taxes and allocation of payments subsequent to the division of property.

## Attachments

Appendix 1: Summary of Apportionment of Taxes under the *Municipal Act* for hearing on December 9, 2020.



---

Gary Kent, CPA, CGA, ICD.D, Commissioner of Corporate Services and Chief Financial Officer

Prepared by: Louise Cooke, Manager, Revenue and Taxation