

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: December 9, 2020</p>

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

The total cancellation or refund of taxes as recommended is \$225,183.19. Appendix 1 outlines the tax cancellations being recommended by property and summarizes by reason, the number of applications and tax dollars 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

The tax cancellations resulting from the section 357 and 358 applications as listed in Appendix 1 are as follows:

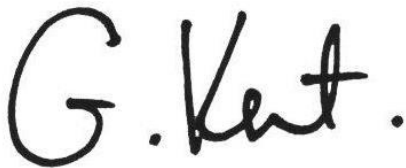
	2018	2019	2020	Total
City	\$23,124.71	\$30,103.12	\$19,148.93	<b>\$72,376.76</b>
Region	\$29,549.50	\$37,927.25	\$ 23,930.14	<b>\$91,406.89</b>
Education	\$22,937.29	\$28,049.15	\$10,413.10	<b>\$61,399.54</b>
<b>Total</b>	<b>\$75,611.50</b>	<b>\$96,079.52</b>	<b>\$53,492.17</b>	<b>\$225,183.19</b>

## Conclusion

Tax adjustments for 2018, 2019 and 2020 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 December 9, 2020.




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

Prepared by: Louise Cooke, Manager, Revenue and Taxation