

**Subject: Section 357 Tax Appeals**

**Department: Corporate Services**

**Division: Finance**

**Report #: CPS-2021-014**

**Meeting Date: 2021-04-12**

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### **Recommendations**

**That report CPS-2021-014, dated April 12, 2021, regarding Section 357 Tax Appeals for 2017, 2018, 2019 & 2020 be received:**

**And that Council authorize reduction in property tax totalling \$5,289.18.**

### **Background and Analysis**

Section 357 (1) and 358 (1) of the Municipal Act, 2001 states that upon application to the Treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made.

Section 357 (5)(7) of the Municipal Act, 2001 requires that Council hold a meeting at which time the applicants may make representations to Council and Council make a decision. Within 35 days after Council's decision, an applicant may appeal the decision to the Assessment Review Board by filing a notice of appeal with the registrar of the board.

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### **Strategic Alignment**

#### **Orangeville Forward – Strategic Plan**

Priority Area: Strong Governance

Objective: Financial Responsibility

#### **Sustainable Neighbourhood Action Plan**

Theme: Corporate and Fiscal

Strategy: Demonstrate municipal leadership by considering the environment, social and economic impacts of all Town decisions.

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### **Notice Provisions**

Included on Schedule "A" are three properties for which the owners have made application under Section 357(1)(a) and Section 357 (1)(d)(i) of the Municipal Act. MPAC has determined that the applications are valid.

Due to the circumstances under which the applications were made, the properties have met the criteria to qualify for the adjustment of taxes in accordance with Section 357 of the Municipal Act.

The total proposed rebate is \$5,289.18 of which \$1,263.11 is the Town portion. The remainder will be adjusted against the County of Dufferin and School Board Levy's.

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### **Financial Impact**

There is no direct financial impact as a result of this report. The amount proposed is included in the Tax Write-off account in the approved 2021 Operating Budget.

Respectfully submitted

Nandini Syed, CMM III, CPA, CMA,  
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### **Attachment(s):**

1. Schedule 'A'