

Staff Report 2019-0201

Meeting Date: December 3, 2019

Subject: Tax Collector's Roll Adjustments under Section 354 of the Municipal Act, 2001

Submitted By: Heather Haire, Treasurer, Finance and Infrastructure Services

RECOMMENDATION

That the Treasurer be authorized to make tax adjustments under Section 354 of the *Municipal Act, 2001* as outlined in Staff Report 2019-0201

REPORT HIGHLIGHTS

- This report addresses property tax adjustments to be made under Section 354 of the *Municipal Act, 2001*.
- The recommended write-offs under Section 354 total \$14,818.67 with the Town's portion being \$3,430.69
- The Town is permitted to remove unpaid taxes from the tax collector's roll if the property is owned by the municipality.

DISCUSSION

The purpose of this report is to authorize the Treasurer to adjust the tax collector's roll under Section 354 of the *Municipal Act, 2001*, as amended.

Section 354 of the *Municipal Act, 2001* authorizes Council, on the recommendation of the Treasurer, to write-off taxes as uncollectable and remove these unpaid taxes from the tax roll. The municipality is authorized to write-off unpaid taxes if the property is owned by the Government of Canada, a province or territory, a Crown agency or by a municipality.

Only one property has been identified where the taxes are deemed uncollectible. This property had an incorrect owner listed that was taxable. The Town is the actual owner, making this type of property exempt from property taxes. This property is a stormwater pond and is a town asset. Throughout this period, this property was used as a stormwater pond and was owned by the town legally, however the land was registered incorrectly with MPAC in 2006. Ownership registration has since been corrected. As such, these balances should be written off, since no taxes would have been owing if the Town's property has been assessed correctly as exempt. In conformity with best practices, these outstanding balances should be approved for write-off under Section 354 of the *Municipal Act, 2001*.

Shown in Table 1, is the property details with the corresponding amounts that have been deemed uncollectible by the Treasurer and are to be written off. In this case, Council is authorized to remove the outstanding balance from the tax roll.

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Table 1:

Assessment Roll	Property Address	Reason for Write-off	Assessment Year	Adjustment Amount
2024.010.003.42590	0 Pillsworth	Incorrect Ownership	2006-2016	\$14,818.67

FINANCIAL IMPLICATIONS

The write-off of uncollectable accounts under Section 354 of the Municipal Act, 2001 totals \$14,818.67. This will be shared between the Town, Region and School Boards approximately as follows:

Town	\$3,430.69
Region	\$3,002.68
<u>School Boards</u>	<u>\$8,187.94</u>
Total	\$14,818.67

COUNCIL WORK PLAN

Subject matter is not relevant to the Council Workplan.

ATTACHMENTS

None.