



TOWNSHIP OF NORTH HURON

REPORT

Item No.

REPORT TO: Reeve Vincent and Members of Council
PREPARED BY: Donna White
DATE: 17/07/2017
SUBJECT: Section 357 Refunds
ATTACHMENTS: N/A

RECOMMENDATION:

THAT the Council of the Township of North Huron hereby adopts the report in regard to tax refunds under Section 357 1 (c) and (d) of the Municipal Act in the amount of \$5,243.74 as presented by the Director of Finance and approves the adjustments to be made to the Collector's Roll.

EXECUTIVE SUMMARY

Section 357 of the Municipal Act allows for the reduction, cancellation or refund of taxes. There have been two applications received under Section 357 1 (c) and (d). The reasons for these applications are:

- Demolition – there is 1 application relating to the demolition of a house. The Demolition permit was issued by the North Huron building department.
- Became Exempt – there is 1 application made by the Township for municipally owned land that the Township acquired by expropriation (Blyth Lawn Tennis Club).

DISCUSSION

The applications have been sent to Municipal Property Assessment Corporation (MPAC) for review and have been returned with a recommended assessment adjustments. Under certain circumstances, it may take several years before the information is processed. Under Section 357 (5), council shall hold a meeting on or before September 30th of the year following the year in respect of which the application is made. Notification of the meeting was sent to the applicant regarding the demolition.

This council meeting meets the requirement under the Act and the applicant may make representation to council. If the applicant is in attendance at the meeting, they are to be asked if they wish to comment on their application.

Tax Year	Roll #	Property Address	Reason	Tax Amount
2014	580-007-022-00	39548 Nature Centre Road	House Demolished	112.56
2015	580-007-022-00	39548 Nature Centre Road	House Demolished	882.71
2016	580-007-022-00	39548 Nature Centre Road	House Demolished	901.65
2014	560-002-005-00	305 Queen St, Blyth	Became Exempt	1,120.10
2015	560-002-005-00	305 Queen St, Blyth	Became Exempt	1,110.22
2016	560-002-005-00	305 Queen St, Blyth	Became Exempt	1,116.51
Total				5,243.75

FINANCIAL IMPACT

The Township budgets annually for the reduction, cancellation or refund of taxes, vacancy and charitable rebate programs. The 2017 Budget includes \$26,000.00 and \$11,867.78 has been processed for the Commercial and Industrial Vacancy Rebate program to date.

FUTURE CONSIDERATIONS

Applications will be monitored as they are received and will be included in the council meeting package prior to September 30th to review any new applications received up until that date.

RELATIONSHIP TO STRATEGIC PLAN

Goal # 4 - Our administration is fiscally responsible and strives for operational excellence.



Donna White, Director of Finance



Larry McGregor, Interim CAO