

## TOWNSHIP OF NORTH HURON

**REPORT** 

Item No.

REPORT TO: Reeve Vincent and Members of Council

PREPARED BY: Donna White DATE: 9/18/2017

SUBJECT: Section 357 – Sept 2017

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 (d) of the Municipal Act in the amount of \$ 3,976.72 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 reduction, cancellation or refund of taxes. There have been two applications received under Section 357 1 (d). The reasons for these applications are:

• Demolition – one application relates to the demolition of a house due to fire and one application relates to demolition of the building (former Blyth Public School)

### **DISCUSSION**

Demolition permits were issued by the Township of North Huron. The applications have been sent to the Municipal Property Assessment Corporation (MPAC) for review and have been returned with recommended assessment adjustments. Under Section 357 (5), council shall hold a meeting on or before September 30<sup>th</sup> of the year following the year for which the application was made. Notification of the meeting was sent to the applicant.

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 Refund
2017	40-50-580-009-	4 Queen's Street,	House	\$987.09
	034-00-000	Belgrave	demolished (fire)	
2017	40-50-560-004-	237 King Street, Blyth	Building	\$2,989.63
	142-00-0000		demolished	
Total				\$3,976.72

#### 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 to date \$11,867.78 has been processed.

### **FUTURE CONSIDERATIONS**

Applications will be monitored as they are received and will be included in the council meeting package prior to September 30<sup>th</sup> each year, 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

Dwayne Evans, CAO