

# TOWNSHIP OF NORTH HURON

REPORT

Item No.

REPORT TO: Reeve Vincent and Members of Council

PREPARED BY: Donna White DATE: 18/12/2017

**SUBJECT:** Blyth Lawn Tennis Club

ATTACHMENTS: N/A

#### **RECOMMENDATION:**

THAT the Council of the Township of North Huron hereby accepts the report from the Director of Finance to write-off the balance of taxes owing (2011 – 2013) for the Blyth Lawn Tennis Club property located at 305 Queen Street, Blyth in the amount of \$3,447.41.

## **EXECUTIVE SUMMARY**

The Blyth Lawn Tennis Club property was transferred into ownership of the Township of North Huron under By-Law #55-2014. A Section 357 application was presented to Council on July 17, 2017 to change the assessment to exempt for the years covering 2014, 2015 and 2016. However, a balance was owing for 2011 – 2013 in the amount of \$3,447.41.

#### **DISCUSSION**

After considerable legal documentation, the former Blyth Lawn Tennis Club property was expropriated by the Township of North Huron and transferred to Township ownership in 2014. Once the property was transferred into the Township's name, the property became exempt and we were able to prepare an Application under Section 357 of the Municipal Act for 2014 – 2016. That process had to be completed first and was completed in July 2017 to determine what balance would be remaining. The balance owing for 2011 - 2013 is \$3,447.41. This last step needs to be completed before year end to close off this account. The roll number for this property is 40-50-560-002-005-00-0000.

#### **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 and the year to date balance is \$17,866.73 which leaves sufficient funds to process this write-off.

### **FUTURE CONSIDERATIONS**

This property is now classified as exempt and no further tax bills will be generated.

# **RELATIONSHIP TO STRATEGIC PLAN**

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

Donna White, Director of Finance Dwayne Evans, CAO