



TOWNSHIP OF NORTH HURON

REPORT

Item No.

REPORT TO: Reeve Vincent and Members of Council
PREPARED BY: Donna White
DATE: 05/02/2018
SUBJECT: Section 357 Refunds
ATTACHMENTS: N/A

RECOMMENDATION:

THAT the Council of the Township of North Huron hereby receives the report of the Director of Finance, dated February 2, 2018 regarding tax refunds under Section 357 (1)(d)(i) of the Municipal Act in the amount of \$292.38;

AND FURTHER, that the Council of the Township of North Huron hereby approves the adjustments to be made to the Collector's Roll as recommended by the Director of Finance in a report dated February 5, 2018.

EXECUTIVE SUMMARY

Section 357 of the Municipal Act allows for the reduction, cancellation or refund of taxes. Two applications have been received under Section 357 (1)(d)(i). The reason for the applications is:

- Demolition – The Demolition Permits were issued by the North Huron Building Department.

DISCUSSION

The application has been sent to the Municipal Property Assessment Corporation (MPAC) for review and has been returned with a recommended assessment adjustment. Under Section 357 (5), council shall hold a meeting on or before September 30th of the year following the year in which the application is made. Notification of the meeting was sent to the applicant.

This Council meeting meets the requirements 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
2016	580-014-041-00	39829 Amberley Road	Demolition	38.98
2017	580-014-041-00	39829 Amberley Road	Demolition	104.23
2016	580-005-029-00	39732 Westfield Road	Demolition	45.63
2017	580-005-029-00	39732 Westfield Road	Demolition	103.53
Total				\$292.38

FINANCIAL IMPACT

The Township budgets annually for the reduction, cancellation or refund of taxes, vacancy and charitable rebate programs. The 2018 Draft Budget includes \$26,000.00 to address this type of application.

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 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