



TOWNSHIP OF NORTH HURON

REPORT

Item No.

REPORT TO: Reeve Vincent and Members of Council
PREPARED BY: Donna White
DATE: 17/09/2018
SUBJECT: Section 357 – Sept 2018
ATTACHMENTS: N/A

RECOMMENDATION:

THAT the Council of the Township of North Huron hereby receives the report from the Director of Finance, dated September 17, 2018 regarding tax refunds under Section 357 of the Municipal Act in the amount of \$7,787.58;

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.

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) and (f) as follows:

- Demolition – 39487 Belgrave Road - The barn was damaged in a wind storm and was not worth fixing
- Gross or Manifest Error – 84061 Marnoch Line - Westfield Church – when the ownership of the property was changed, MPAC reassessed the property from Exempt to Taxable. The property had been donated to the Westfield Fellowship Hour and has always been used as a church. The property was incorrectly described when converted to Land Titles Office which caused MPAC to change the assessment from exempt to taxable since December 8, 2015. The property has now been corrected and changed back to exempt.

DISCUSSION

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) of the Municipal Act, Council is to hold a meeting on or before September 30th of the year following the year in which the application is made. Notification of this meeting was sent to the applicants. The County and School Board payments are adjusted by their applicable portion of the adjustments.

This Council meeting meets the requirements under the Act and the applicants may make representation to council. If the applicants are in attendance at the meeting, they are to be asked if they wish to comment on the application.

Tax Year	Roll #	Property Address	Reason	Tax Amount
2015	580-005-011-00	84061 Marnoch Line	Gross/Manifest Error	\$120.46
2016	580-005-011-00	84061 Marnoch Line	Gross/Manifest Error	\$1,871.13
2017	580-005-011-00	84061 Marnoch Line	Gross/Manifest Error	\$2,874.66
2018	580-005-011-00	84061 Marnoch Line	Gross/Manifest Error	\$2,874.66
2018	580-008-022-00	39487 Belgrave Rd	Demolition	\$27.95
Total				\$7,787.58

FINANCIAL IMPACT

The Township budgets annual 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

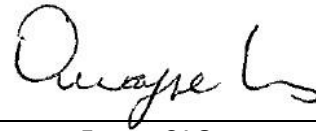
Applications will be monitored as they are received and will included in the agenda packages as required.

RELATIONSHIP TO STRATEGIC PLAN

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



Donna White, Director of Finance



Dwayne Evans, CAO