Date       June 25, 2019                  Report No. 2019-406
To         Mayor and Members of City Council
From       Catherine Brubacher
           General Manager of Corporate Services/City Treasurer

1.0 Type of Report

Consent Item [ ]
Item For Consideration [X]

2.0 Topic  Application for Cancellation, Reduction and Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001; or the Increase of Taxes under Section 359 [Financial Impact - $8,334.17]

3.0 Recommendation

THAT the tax adjustments in the amount of $9,726.77 as detailed in Report 2019-406, under Sections 357, 358, and 359 of the Municipal Act, 2001, BE APPROVED.

4.0 Purpose and Overview

To approve property tax adjustments for individuals and companies who have experienced change events during the year.

5.0 Background

The attached list represents properties for which individuals or companies have applied for a reduction to property taxes under these Sections of the Municipal Act. The nature of the application is indicated in the report and the calculation of the adjustment is based upon the assessment, the applicable tax rates and the number of days pro-rated.
6.0 Corporate Policy Context

Recognizing tax adjustments in a timely manner is an important process in our goal to achieve "Excellence in Governance and Municipal Management". This then strengthens our desire to be perceived as a financially responsible and well managed City, providing efficient and effective government services.

7.0 Input From Other Sources

Applications are referred to MPAC for review and analysis. Their review and comments are used in the preparation of the recommendations Tax Staff present to Council.

8.0 Analysis

Below is an explanation for each property that is not receiving a recommendation for a tax reduction including the reason why:

Appl'n #45-18/46-18 - 356 Colborne St:

The property at 356 Colborne St and another property with an entrance off Dalhousie St are parking lots connected to the former Heritage United Church. These two properties are under private ownership now and provide parking to the former church, which is now currently operating as a private school. The property owner is applying for a reduction in taxes for 2018 seeking a change in tax class from Commercial to Exempt due to the property being an educational institution. MPAC has inspected the property and have indicated that this is a private school and not eligible for tax exempt status.

Appl'n #48-18 393 Mount Pleasant Rd:

The property at 393 Mount Pleasant Rd is a private residence that had a fire and the home has been demolished. The property owner is applying for a reduction in taxes for 2018 due to the property being demolished. MPAC have indicated that the 2018 assessment returned for the property already reflects the removal of the house resulting from a 2017 Section 357 application.

Appl'n #50-18/51-18/52-18 50 Wellington, 39 Nelson, 220 Clarence:

The properties located at 50 Wellington St, 39 Nelson St and 220 Clarence are all owned by Conestoga College. Conestoga is applying for a change in tax status for 2018 seeking tax exemption as an educational institution. MPAC has reviewed all three properties and have determined that Conestoga College is
entitled to tax exempt status, but the properties are already classified as exempt and therefore no change is required.

**Appl'n #54-18 274 Colborne St.**

The property at 274 Colborne St was recently redeveloped for use by Conestoga College. The property owner is applying for a reduction in taxes due to water damage and the renovations that occurred. MPAC has reviewed the property valuation and have determined a reduced value for the basement and second floor renovations were revised through Assessment Review Board appeals and therefore no change is warranted here.

**Appl'n #43-18 274 Colborne St.**

The property at 274 Colborne St was recently redeveloped for use by Conestoga College. Conestoga College as the tenant is applying for exempt property tax status because they are an educational institution. MPAC has reviewed their request for exemption and under section 3(1)4 of the Assessment Act have determined that since the owner of the property is not eligible for tax exempt status their tenant is not eligible for tax exempt status.

**Appl'n #56-18 128 East St**

The property at 128 East St is a private residence that had a fire and the property is being renovated. The property owner is applying for a reduction in taxes resulting from the fire and subsequent renovations. MPAC has reviewed the property valuation and have determined that the reduction in value was handled through an assessment appeal Request for Consideration.

The remainder of the applications listed in Appendix A are being recommended for property tax adjustments that total $9,726.77.

### 9.0 Financial Implications

The Education portion of taxes written off is $1,354.89 and is charged back to the School Boards. The Brantford Downtown BIA portion of taxes written off is $37.71 and will be charged back to the BIA. A provision has been included in the annual operating budget for the remaining City portion of $8,334.17.

### 10.0 Conclusion

These write-offs are a normal part of tax office operations.
Attachments (if applicable)

Listing of Section 357/358/359 Appeals

Copy to:

In adopting this report, is a by-law or agreement required? If so, it should be referenced in the recommendation section.

By-law required [ ] yes [ x ] no

Agreement(s) or other documents to be signed by Mayor and/or City Clerk [ ] yes [ x ] no

Is the necessary by-law or agreement being sent concurrently to Council? [ ] yes [ x ] no