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**Date** September 28, 2021 **Report No.** 2021-582

**To** Mayor and Members of City Council

**From** Joelle Daniels  
Director of Finance/City Treasurer

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## 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 - \$163,844.59] (Report 2021-582)**

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## 3.0 Recommendation

- A. THAT report 2021-582 titled 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 BE RECEIVED; and
- B. THAT the tax adjustments in the amount of \$185,212.69 as identified in Appendix A of report 2021-582 BE APPROVED.

## 4.0 Executive Summary

Section 357, 358 and 359 of the Municipal Act, 2001 allow for property owners to submit applications for a reduction or cancellation of taxes due to change events that occur during the year or preceding year. Applications are submitted to the Tax Department and are then forwarded to the Municipal Property Assessment Corporation (MPAC) for review. MPAC provides the results of their

investigation of each application back to the Tax Department and recommendations are made to City Council for a change in the taxes. If no change in taxes is warranted, then no recommendation is made to City Council.

This Hearing has 34 applications submitted, of which 26 are recommended for a change in taxes and 8 are deemed to be not eligible for a change in taxes and therefore are not included in the recommendation to Council. The total recommended change in taxes is a reduction of \$185,212.69.

## **5.0 Purpose and Overview**

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

## **6.0 Background**

The attached Appendix A 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.

## **7.0 Corporate Policy Context**

Recognizing tax adjustments in a timely manner helps support Council Priority #4 – There is high trust in the City through demonstrated progress in taxpayer affordability and value for money. This then strengthens our desire to be perceived as a financially responsible and well managed City, providing efficient and effective government services.

## **8.0 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.

## **9.0 Analysis**

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

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Application #37-20: 84 Brant Ave

The property at 84 Brant Ave is owned by 2321301 Ontario Inc. The tenant at the property is the Canadian Mental Health Association and they are applying for a cancellation of taxes and seeking tax exempt status stating that they are a non-profit organization. MPAC's legal review determined that the property does not qualify for exemption under Section 3(1) 11 of the Assessment Act as a house of refuge and section 3(1)2.iv of O. Reg 282/98 as a non-profit service organization. Although they are not eligible for tax exempt status, the CMHA continues to be eligible for the 40% Charitable Tax Rebate.

Applications #12-21 to #17-21: Various Properties

The six properties identified below all applied for a reduction in taxes under Section 357(1)(d)(ii) "Damaged and Substantially Unusable".

| <u>Address</u>         | <u>Owner</u>                    |
|------------------------|---------------------------------|
| 84 Lynden Rd           | IG Investment Management Ltd    |
| 27 Sinclair Blvd       | Brantford 33 Sinclair Blvd Inc. |
| 69 King George Rd      | Red Lobster Canada Inc.         |
| 298 Wayne Gretzky Pkwy | Edmondson St Power Centre Corp  |
| 20 Fen Ridge Crt       | 2113626 Ontario Inc.            |
| 30 Fen Ridge Crt       | 2468142 Ontario Inc.            |

All six applications indicated that due to the Covid-19 Pandemic and the Emergency Order issued by the Province of Ontario, their properties were substantially unusable to conduct business. Section 357(1)(d)(ii) states "during the year or during the preceding year after the return of the assessment roll, a building on the land was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage". In all six applications, MPAC conducted their investigation and determined that there is no record of any physical damage to a building on the land during the applicable taxation year. Due to MPAC's findings, there is no reduction in taxes being recommended for any of these properties.

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Appl'n #21-21: 80-82 Colborne St

The property at 80-82 Colborne St is owned 34 Main Street Galt Inc. The property owner is applying for a reduction in taxes due to the property being vacant and boarded up with renovations being delayed. MPAC has determined that the property does not qualify for a reduction in assessment value.

The remainder of the applications listed in Appendix A are being recommended for property tax adjustments that total \$185,212.69.

## 10.0 Financial Implications

The Education portion of taxes written off is \$19,551.12 and is charged back to the School Boards. The BIA portion of taxes written off is \$1,816.98 and is charged back to the BIA. A provision has been included in the annual operating budget for the remaining City portion of \$163,844.59.

## 11.0 Conclusion

These write-offs are a normal part of tax office operations.



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Joelle Daniels  
Director of Finance/City Treasurer

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Attachments (if applicable)

Appendix A: Section 357/358/359 Appeals to City Council – September 28, 2021

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

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|--|---|
| By-law required  | <input type="checkbox"/> yes <input checked="" type="checkbox"/> no |
| Agreement(s) or other documents to be signed by Mayor and/or City Clerk  | <input type="checkbox"/> yes <input checked="" type="checkbox"/> no |
| Is the necessary by-law or agreement being sent concurrently to Council? | <input type="checkbox"/> yes <input checked="" type="checkbox"/> no |