



CITY OF
ST. CATHARINES

Corporate Report

Report from Financial Management Services, Billing

Date of Report: August 30, 2013

Date of Meeting: September 23, 2013

Report Number: FMS-278-2013

File: 10.57.99

Subject: Cancellation, Reduction, Refund of Property Taxes

Recommendation

That Council approve the necessary tax reductions, cancellations and refunds pursuant to Section 357 and 358 of The Municipal Act in the amount of \$109,956.40 in accordance with the list submitted by Financial Management Services, dated August 30, 2013 (see Appendix "1" attached). FORTHWITH

Background

Pursuant to Section 357 and 358, application may be made to Council for cancellation, reduction and refund of taxes levied in the year.

The appeals are processed in the Financial Management Services Department, forwarded to MPAC where the amount of reduction is calculated in assessment dollars. The appeals are then returned to the Financial Management Services Department and the amount of reduction is calculated in tax dollars. Under the Municipal Act, a recalculation of the Capping Adjustments is necessary for those properties experiencing a reduction or removal from the Capped Classes (Multi-Residential, Commercial, Industrial).

Report

Application may be made for the following reasons:

Section 357

- (a) Tax reclassification resulting in a lower tax ratio
- (b) The land has become vacant land or excess land
- (c) The land has become exempt from taxation
- (d) A building on the land was razed or damaged by fire, demolition or otherwise so as to render it substantially unusable
- (e) A mobile unit on the land was removed
- (f) A person was overcharged due to a gross or manifest error that is clerical or factual in nature, but not an error in judgement in assessing the property
- (g) Repairs or renovation to the land prevented the normal use of the land for a period of at least 3 months during the year.

Section 358

Overcharge caused by a gross or manifest error in the preparation of the assessment roll in one or both of the previous two years that is clerical or factual in nature, but not an error in judgement in assessing the property.

Financial Implications

Section 357 and 358 appeals amount to \$109,956.40 as listed on Appendix "1".

Submitted by:

John Sim
Manager of Accounting and Payroll

Prepared by:

Tanya Craig
Tax Billing and Adjustment Clerk

Approved by:

Shelley Chemnitz, C.A.
Director/City Treasurer

City of St. Catharines 357/358 Tax Appeals - For Council Date September 23, 2013

Appeal	Roll Number	Location	Description	Year	Period From	Period To	Reduction	Tax Levied	Comments	
3690	060018273000000	85	LAKESHORE RD	357(a) Tax Class Change	2011	25 FEB 2011	31 DEC 2011	\$0.00	\$16,819.49	DENIED
3714	030032042000000	200 - 206	BUNTING RD	357(d) Destroyed/Damaged	2012	05 NOV 2012	31 DEC 2012	\$7,303.42	\$76,357.97	
3720	040002168000000	108	ST PAUL ST	357(a) Tax Class Change	2012	01 JAN 2012	31 DEC 2012	\$2,037.38	\$5,499.85	
3721	040002168000000	108	ST PAUL ST	357(a) Tax Class Change	2013	01 JAN 2013	31 DEC 2013	\$2,166.86	\$5,870.36	
3722	050007148000000	17	WOODELM DR	357 (d.1) Extr Pov / Sick	2012	01 JAN 2012	31 DEC 2012	\$0.00	\$2,919.44	DENIED
3723	030004033000000	37	BERRYMAN AVE	358 Gross/Manif Pr 2 Yrs	2011	01 JAN 2011	31 DEC 2011	\$1,124.23	\$3,614.95	
3725	060040009000000	64	CHRISTIE ST	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$732.42	\$8,882.44	
3729	020033049000000	27	POWER GLEN	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$1,884.81	\$3,307.30	
3731	030032042000000	200 - 206	BUNTING RD	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$49,907.54	\$81,250.73	
3734	030009004000000	152	BERRYMAN AVE	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$32,294.12	\$66,010.45	
3735	030032188000000	445	EASTCHESTER AVE E	357(d) Destroyed/Damaged	2012	12 NOV 2012	31 DEC 2012	\$887.00	\$36,573.15	
3736	030032188000000	445	EASTCHESTER AVE E	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$6,565.72	\$37,620.97	
3737	030009027000000	54	GRANTHAM AVE S	357(d) Destroyed/Damaged	2012	28 AUG 2012	31 DEC 2012	\$30.77	\$2,010.84	
3738	030009027000000	54	GRANTHAM AVE S	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$82.21	\$2,771.51	
3740	010011208000000	570	GLENDALE AVE	357(g) > 3 MthsRenovation	2012	01 JAN 2012	31 DEC 2012	\$0.00	\$2,398,934.18	DENIED
3741	010011208000000	570	GLENDALE AVE	357(d) Destroyed/Damaged	2012	01 DEC 2012	31 DEC 2012	\$87.82	\$2,398,934.18	
3745	040003058000000	3	RACE ST	357(d) Destroyed/Damaged	2012	01 OCT 2012	31 DEC 2012	\$305.58	\$10,005.25	
3746	040003058000000	3	RACE ST	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$0.00	\$9,211.61	DENIED
3747	020038175050000	0	ST PAUL ST W	357(c) Exempt	2012	01 JAN 2012	31 DEC 2012	\$601.32	\$601.32	
3748	020038175060000	0	ST PAUL ST W	357(c) Exempt	2012	01 JAN 2012	31 DEC 2012	\$607.93	\$607.93	
3749	060036030000000	150 - 152	LAKEPORT RD	357(b) Vacant Land	2012	01 JAN 2012	31 DEC 2012	\$3,337.27	\$27,415.88	
3756	060014097000000	1	BAKER DR	357(d) Destroyed/Damaged	2013	29 APR 2013	31 DEC 2013	\$0.00	\$3,800.36	DENIED