



CITY OF  
ST. CATHARINES

## Corporate Report

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**Report from** Financial Management Services, Billing

**Date of Report:** November 15, 2013      **Date of Meeting:** December 2, 2013

**Report Number:** FMS-368-2013      **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 of The Municipal Act in the amount of \$5,944.03 in accordance with the list submitted by Financial Management Services, dated November 15, 2013 (see Appendix "1" attached). FORTHWITH

### Background

Pursuant to Section 357, 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, then 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.

### 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
- (d.1) Sickness/Extreme Poverty
- (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.

**Financial Implications**

Section 357 appeals amount to \$5,944.03 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 Tax Appeals - For Council Date December 2, 2013

Appeal	Roll Number	Location	Description	Year	Period From	Period To	Reduction	Tax Levied	Comments	
3726	0100020700000000	5	LEESON ST	357(d) Destroyed/Damaged	2013	15 JAN 2013	31 DEC 2013	\$149.07	\$1,061.26	
3727	0300181160000000	17	FACER ST	357(c) Exempt	2012	18 MAY 2012	31 DEC 2012	\$0.00	\$5,936.66	DENIED
3728	0300181160000000	17	FACER ST	357(c) Exempt	2013	01 JAN 2013	31 DEC 2013	\$0.00	\$9,703.55	DENIED
3739	0400330840000000	112	SHERWOOD AVE	357 (d.1) Extr Pov / Sick	2013	01 JAN 2013	31 DEC 2013	\$0.00	\$1,860.94	DENIED
3753	0200210720000000	4	HENRIETTA ST	357(c) Exempt	2013	01 JAN 2013	31 DEC 2013	\$2,088.88	\$2,088.88	
3754	0200210720000000	4	HENRIETTA ST	357(d) Destroyed/Damaged	2013	01 MAY 2013	31 DEC 2013	\$0.00	\$2,088.88	
3757	0200380630000000	2466	THIRD ST LOUTH	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$0.00	\$4,043.44	DENIED
3758	0600270280000000	387	GENEVA ST	357(d) Destroyed/Damaged	2013	14 MAY 2013	31 DEC 2013	\$1,833.64	\$2,884.83	
3760	0300170160000000	75	ROLLS AVE	357(c) Exempt	2013	12 MAY 2013	31 DEC 2013	\$274.31	\$427.87	
3762	040039216010000	1070	VANSICKLE RD N	357(d) Destroyed/Damaged	2013	04 MAY 2013	31 DEC 2013	\$44.21	\$1,666.64	
3763	0200380610000000	2510	THIRD ST LOUTH	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$441.92	\$1,270.63	
3765	0600441380000000	16	COLTON AVE	357(d) Destroyed/Damaged	2013	03 JUN 2013	31 DEC 2013	\$591.51	\$6,375.04	
3766	0600441390000000	18	COLTON AVE	357(d) Destroyed/Damaged	2012	24 OCT 2012	31 DEC 2012	\$0.00	\$6,538.96	DENIED
3767	0600441390000000	18	COLTON AVE	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$443.36	\$6,898.18	
3768	0500370140000000	74	ROYAL MANOR DR	357(d) Destroyed/Damaged	2013	22 AUG 2013	31 DEC 2013	\$77.13	\$3,056.73	
3769	0100130970000000	32	CHESTNUT ST	357(d) Destroyed/Damaged	2012	23 MAY 2012	31 DEC 2012	\$0.00	\$2,862.35	DENIED
3770	0100130970000000	32	CHESTNUT ST	357(d) Destroyed/Damaged	2013	01 JAN 2013	31 DEC 2013	\$0.00	\$4,872.84	DENIED
3775	0600080770000000	68	ELSE ST	357(d) Destroyed/Damaged	2012	01 SEP 2012	31 DEC 2012	\$0.00	\$3,157.78	DENIED
Total							\$5,944.03			