



CITY OF
ST. CATHARINES

Corporate Report

Report from Financial Management Services, Billing

Date of Report: January 10, 2014

Date of Meeting: January 27, 2014

Report Number: FMS-019-2014

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 \$25,163.23 in accordance with the list submitted by Financial Management Services, dated January 27, 2014 (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 and 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
- (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 \$25,163.23 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 January 27, 2014

Appeal	Roll Number	Location	Description	Year	Period From	Period To	Reduction	Tax Levied	Comments	
3732	0100270230000000	97	HARTZEL RD	357(d) Destroyed/Damaged	2013	11 JAN 2013	31 DEC 2013	\$3,481.24	\$9,446.76	
3751	0600051200000000	307	SCOTT ST	357(d) Destroyed/Damaged	2013	14 MAY 2013	31 DEC 2013	\$875.72	\$2,970.77	
3752	0600051210000000	309	SCOTT ST	357(d) Destroyed/Damaged	2013	14 MAY 2013	31 DEC 2013	\$865.53	\$2,881.10	
3761	0600051060000000	2	WHITE ST	357(d) Destroyed/Damaged	2013	17 MAY 2013	31 DEC 2013	\$11,430.07	\$61,467.37	
3764	0600450880000000	350	MARTINDALE RD	357(d) Destroyed/Damaged	2013	04 JUL 2013	31 DEC 2013	\$1,669.92	\$8,546.12	
3777	0200201800000000	20	HAINER ST	357(c) Exempt	2013	01 MAY 2013	31 DEC 2013	\$1,103.64	\$1,644.20	
3778	0200201800000000	20	HAINER ST	357(d) Destroyed/Damaged	2013	01 SEP 2013	31 DEC 2013	\$0.00	\$1,644.20	
3779	0200200770000000	25	ST PAUL ST W	357(c) Exempt	2013	01 MAY 2013	31 DEC 2013	\$2,769.14	\$4,125.48	
3780	0200200770000000	25	ST PAUL ST W	357(d) Destroyed/Damaged	2013	01 SEP 2013	31 DEC 2013	\$0.00	\$4,125.48	
3781	0600310330000000	56	HENLEY DR	357(d) Destroyed/Damaged	2013	05 SEP 2013	31 DEC 2013	\$404.12	\$5,930.34	
3783	0200210960000000	19	ST JOSEPH ST	357(c) Exempt	2013	22 AUG 2013	31 DEC 2013	\$1,031.12	\$2,851.20	
3787	0200210970000000	21	ST JOSEPH ST	357(c) Exempt	2013	10 SEP 2013	31 DEC 2013	\$660.57	\$2,133.73	
3788	0200210980000000	25	ST JOSEPH ST	357(c) Exempt	2013	30 SEP 2013	31 DEC 2013	\$872.16	\$3,422.94	
3794	0300070060000000	78	GENEVA ST	357(a) Tax Class Change	2013	01 JAN 2013	31 DEC 2013	\$0.00	\$5,546.53	DENIED
Total							\$25,163.23			