



CITY OF
ST. CATHARINES

Corporate Report

Report from Financial Management Services, Billing

Date of Report: April 4, 2013

Date of Meeting: April 22, 2013

Report Number: FMS-102-201

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 \$7,739.94 in accordance with the list submitted by Financial Management Services, dated April 4, 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, 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 are 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.

Financial Implications

Section 357 appeals amount to \$7,739.94 as listed on Appendix "1".

Submitted by:

Tracey Miller
Billing Manager

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 April 22, 2013

Appeal	Roll Number	Location		Description	Year	Period From	Period To	Reduction	Tax Levied	Comments
3660	040003045000000	7	GENEVA ST	357(a) Tax Class Change	2012	01 NOV 2012	31 DEC 2012	\$219.15	\$5,096.57	
3695	040002165000000	90 - 96	ST PAUL ST	357(g) > 3 MthsRenovation	2012	31 DEC 2012	31 DEC 2012	\$0.00	\$7,958.05	DENIED
3708	060039052000000	20	LOCK ST	357(d) Destroyed/Damaged	2012	01 OCT 2012	31 DEC 2012	\$498.21	\$4,145.73	
3709	060039052020000	20A	LOCK ST	357(d) Destroyed/Damaged	2012	01 OCT 2012	31 DEC 2012	\$331.85	\$4,400.30	
3710	060039053000000	22	LOCK ST	357(d) Destroyed/Damaged	2012	01 OCT 2012	31 DEC 2012	\$3,807.38	\$27,492.75	
3711	060010110000000	503	VINE ST	357(d) Destroyed/Damaged	2012	09 NOV 2012	31 DEC 2012	\$2.15	\$2,323.64	
3712	010032185000000	1932	WELLAND CANALS PK	357(c) Exempt	2012	01 JAN 2012	31 DEC 2012	\$2,373.75	\$2,373.75	
3713	050020054000000	439	LINWELL RD	357(d) Destroyed/Damaged	2012	05 NOV 2012	31 DEC 2012	\$134.54	\$2,264.06	
3724	060040009000000	64	CHRISTIE ST	357(d) Destroyed/Damaged	2012	28 JUN 2012	31 DEC 2012	\$372.91	\$8,117.85	
Total								\$7,739.94		