



CITY OF
ST. CATHARINES

Corporate Report

Report from Financial Management Services, Billing

Date of Report: April 29, 2013

Date of Meeting: May 13, 2013

Report Number: FMS-124-2013

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 \$14,914.30 in accordance with the list submitted by Financial Management Services, dated April 29, 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 three months during the year.

Financial Implications

Section 357 appeals amount to \$14,914.30 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 May 13, 2013

Appeal	Roll Number	Location		Description	Year	Period From	Period To	Reduction	Tax Levied	Comments
3648	060001048000000	14	DIXIE RD	357(a) Tax Class Change	2011	11 FEB 2011	31 DEC 2011	\$5,358.54	\$10,482.26	
3649	060001048000000	14	DIXIE RD	357(a) Tax Class Change	2012	01 JAN 2012	31 DEC 2012	\$6,143.98	\$10,716.78	
3715	030018062000000	208	NIAGARA ST	357(d) Destroyed/Damaged	2012	20 NOV 2012	31 DEC 2012	\$71.79	\$1,385.24	
3716	060039073000000	12	LAKEPORT RD	357(d) Destroyed/Damaged	2012	01 DEC 2012	31 DEC 2012	\$1,349.48	\$35,154.24	
3717	020033049000000	27	POWER GLEN	357(d) Destroyed/Damaged	2012	30 NOV 2012	31 DEC 2012	\$161.30	\$3,193.12	
3733	030009004000000	152	BERRYMAN AVE	357(d) Destroyed/Damaged	2012	30 NOV 2012	31 DEC 2012	\$1,829.21	\$62,462.08	
3744	030009109000000	73	PLYMOUTH AVE	357(g) > 3 MthsRenovation	2012	12 SEP 2012	28 DEC 2012	\$0.00	\$1,787.42	DENIED
Total								\$14,914.30		