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Town of Aurora  
**Information Report**  
No. FIN21-048

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**Subject:** Annual Cancellation, Reduction or Refund of property Taxes under Sections 357 and 358 of the *Municipal Act*

**Prepared by:** Elizabeth Quattrociocchi, Manager, Financial Reporting & Revenue/Deputy Treasurer; and Cheryl Weddell, Revenue Administrator

**Department:** Finance

**Date:** November 30, 2021

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**In accordance with the Procedure By-law, any Member of Council may request that this Information Report be placed on an upcoming General Committee or Council meeting agenda for discussion.**

## **Executive Summary**

This report provides information on the adjustments to property taxes and interest pursuant to the provisions of Section 357 and 358 of the *Municipal Act*.

- Five Section 357 applications resulted in adjustments of \$6,129.01 in reduced taxes
- Nineteen Section 358 applications resulted in adjustments of \$23,456.48 in reduced taxes
- The Municipal Property Assessment Corporation reviews and verifies all applications

## **Background**

### **Adjustments under Section 357**

Under Section 357 of the Act, property owners or their agents may make application for the cancellation of property taxes for the current year in response to changes in current value assessment that result in an increase or decrease in property taxes. This property

tax adjustment is not a result of the Town having failed to collect rightful taxes but rather adjusts the property taxes to the correct and proper amount.

### **Adjustments under Section 358**

Under Section 358 of the Act, property owners or their agents may make application for the cancellation of property taxes due to gross or manifest errors made by Municipal Property Assessment Corporation in the current value assessment for two years prior to the current taxation year. This property tax adjustment is not because of the Town having failed to collect rightful taxes but rather adjusts the property taxes to the correct and proper amount.

### **Analysis**

#### **Five Section 357 applications resulted in adjustments of \$6,129.01 in reduced taxes**

Five (5) applications were received prior to the deadline of February 29th, 2021, for the 2021 taxation years for property taxes to be adjusted under Section 357 totaling \$6,129.01 as listed in Attachment #1 titled "Tax Adjustments under Section 357 of the Municipal Act". This amount represents an overall tax reduction to the properties.

Table #1 summarizes the 357 adjustments representing total property tax adjustments of \$6,129.01 by the respective shares.

**Table #1  
Summary of 357 Adjustments**

<b>Tax Year</b>	<b>Town of Aurora (\$)</b>	<b>York Region (\$)</b>	<b>Boards of Education (\$)</b>	<b>Total (\$)</b>
2021	(1,489.37)	(1,719.67)	(2,919.97)	(6,129.01)
<b>Total</b>	<b>(1,489.37)</b>	<b>(1,719.67)</b>	<b>(2,919.97)</b>	<b>(6,129.01)</b>

The Town, as legislated, will adjust the appropriate portions due to/from The Regional Municipality of York and the respective Boards of Education.

Property owners have until February 28<sup>th</sup>, 2022, to apply under Section 357 for adjustments with respect to the 2021 taxation year.

## **Nineteen Section 358 applications resulted in adjustments of \$23,456.48 in reduced taxes**

Nineteen (19) applications were received under Section 358 for the taxation years 2019, and 2020. These adjustments are listed in Attachment #2 titled "Tax Adjustments under Section 358 of the Act" and result in an overall tax reduction to the affected properties. Table #2 summarizes the total property tax adjustment of \$23,456.48 that were refunded to the property owners.

**Table #2  
Summary of 358 Adjustments**

<b>Tax Year</b>	<b>Town of Aurora (\$)</b>	<b>York Region (\$)</b>	<b>Boards of Education (\$)</b>	<b>Total (\$)</b>
2019	(4,969.49)	(5,777.99)	(3,530.57)	(14,278.05)
2020	(3,088.64)	(3,569.69)	(2,520.10)	(9,178.43)
<b>Total</b>	<b>(8,058.13)</b>	<b>(9,347.68)</b>	<b>(6,050.67)</b>	<b>(23,456.48)</b>

Property owners have until December 31<sup>st</sup>, 2021, to apply under Section 358 for adjustments in respect of the 2019, and 2020 taxation years.

### **The Municipal Property Assessment Corporation reviews and verifies all applications**

The Municipal Property Assessment Corporation (MPAC) has reviewed all applications and they have verified assessment values and taxation periods used to determine the property tax adjustments.

MPAC's review of these type of applications occurs throughout the year with the adjustments to the tax bills being made as they are received.

### **Advisory Committee Review**

Not applicable

### **Legal Considerations**

In accordance with Section 357 of the *Municipal Act, 2001*, Council may cancel, reduce, or refund all or part of the taxes levied on a property for various reasons, including a change in assessments. An applicant has 35 days to appeal Council's decision to the

Assessment Review Board. The Board will hear the appeal and make a decision, which is considered final.

In accordance with Section 358 of the *Municipal Act, 2001*, Council may cancel, reduce, or refund all or part of the taxes levied on a property for overcharges. MPAC must confirm that there was an error in the assessment.

## Financial Implications

Table #3 below summarizes the total property tax adjustments for 357 and 358 applications. The Town's share of the property tax adjustments results in a net amount of \$5,472.42 being refunded to the property tax owners.

**Table #3**  
**Summary of 357 and 358 Adjustments**

<b>Adjustment Type</b>	<b>Town of Aurora (\$)</b>	<b>York Region (\$)</b>	<b>Boards of Education (\$)</b>	<b>Total (\$)</b>
<b>Section 357</b>	(1,489.37)	(1,719.67)	(2,919.97)	(6,129.01)
<b>Section 358</b>	(8,058.13)	(9,347.68)	(6,050.67)	(23,456.48)
<b>Total</b>	<b>(9,547.50)</b>	<b>(11,067.35)</b>	<b>(8,970.64)</b>	<b>(29,585.49)</b>

The Town's 2021 budget for our share of property tax adjustments such as 357's, 358's, Assessment Review Board decisions and Municipal Property Assessment Corporation's minutes of settlement is \$280,000.

## Communications Considerations

Finance staff have advised each property owner in writing in this matter and updated the property tax accounts as required.

## Link to Strategic Plan

Adjusting tax accounts to reflect verified adjustments to assessment values contributes to achieving the Strategic Plan guiding principal of "Leadership in Corporate Management" and improves transparency and accountability to the community.

## **Alternative(s) to the Recommendation**

There are no alternatives to the recommendations contain in this report. The adjustments recommended are statutory and have been validated by Municipal Property Assessment Corporation and are now rightfully due to the property owners.

## **Conclusions**

The adjustment of property taxes in this report under Sections 357 and 358 of the Act total \$29,585.49 with Aurora's share being \$9,547.50.

## **Attachments**

Attachment #1 –Tax Adjustments under Section 357 of the Municipal Act

Attachment #2 –Tax Adjustments under Section 358 of the Municipal Act

## **Previous Reports**

Not applicable

## **Pre-submission Review**

Agenda Management Team review on November 11, 2021

## **Approvals**

**Approved by Rachel Wainwright-van Kessel, CPA, CMA, Director, Finance / Treasurer**

**Approved by Doug Nadorozny, Chief Administrative Officer**

Tax adjustments under Section 357 of the Municipal Act

Summary Total 357	Town	Region	Education	Total
	\$ 1,489.37	\$ 1,719.67	\$ 2,919.97	\$ 6,129.01

Municipal Act , Section 357

Roll #	Property Type	Reason for Adjustment	Amount reduced			
			Town	Region	Education	Total
1946 000 041 00101.0000	RT	Demolition	\$ 730.59	\$ 843.57	\$ 1,707.20	\$ 3,281.36
1946 000 066 90174.0000	RT	Exempt	\$ 77.75	\$ 89.76	\$ 42.07	\$ 209.58
1946 000 066 90175.0000	RT	Exempt	\$ 76.33	\$ 88.14	\$ 41.30	\$ 205.77
1946 000 096 70000.0000	RT	Exempt	\$ 94.71	\$ 109.35	\$ 51.26	\$ 255.32
1946 000 031 38800.0000	RT/CT	Gross Error - lot size	\$ 509.99	\$ 588.85	\$ 1,078.14	\$ 2,176.98
<b>Total</b>			\$ 1,489.37	\$ 1,719.67	\$ 2,919.97	\$ 6,129.01

Tax adjustments under Section 358 of the Municipal Act

<b>Summary Total 358</b>	<b>Town</b>	<b>Region</b>	<b>Education</b>	<b>Total</b>
	\$8,058.43	\$9,347.69	\$6,050.67	\$23,456.79

Municipal Act, Section 358

<b>Roll #</b>	<b>Property Type</b>	<b>Reason for Adjustment</b>	<b>Amount reduced</b>			
			<b>Town</b>	<b>Region</b>	<b>Education</b>	<b>Total</b>
1946 000 031 38800.0000	RT/CT	Gross error - lot size	\$932.87	\$1,082.73	\$2,060.79	\$4,076.39
1946 000 043 63300.0000	RT	Demolition	\$1,608.67	\$1,869.45	\$896.41	\$4,374.53
1946 000 043 89800.0000	RT	Fire	\$607.05	\$705.69	\$337.01	\$1,649.75
1946 000 066 89961.0000	RT	Exempt	\$249.31	\$290.37	\$140.79	\$680.47
1946 000 066 89962.0000	RT	Exempt	\$179.19	\$208.71	\$101.20	\$489.10
1946 000 066 89963.0000	RT	Exempt	\$187.69	\$218.60	\$106.00	\$512.29
1946 000 066 89967.0000	RT	Exempt	\$22.66	\$26.40	\$12.80	\$61.86
1946 000 066 89968.0000	RT	Exempt	\$21.60	\$25.16	\$12.20	\$58.96
1946 000 066 89969.0000	RT	Exempt	\$38.25	\$44.54	\$21.60	\$104.39
1946 000 066 89970.0000	RT	Exempt	\$34.70	\$40.42	\$19.60	\$94.72
1946 000 066 89988.0000	RT	Exempt	\$24.08	\$28.04	\$13.60	\$65.72
1946 000 066 89990.0000	RT	Exempt	\$33.29	\$18.80	\$38.77	\$90.86
1946 000 068 89964.0000	RT	Exempt	\$179.19	\$208.71	\$101.20	\$489.10
1946 000 068 89965.0000	RT	Exempt	\$41.08	\$47.84	\$23.20	\$112.12
1946 000 068 89966.0000	RT	Exempt	\$36.83	\$42.89	\$20.80	\$100.52
1946 000 070 05900.0000	RT	Demolition	\$2,571.66	\$2,985.51	\$1,424.18	\$6,981.35
1946 000 096 70000.0000	RT	Exempt	\$277.37	\$322.37	\$154.63	\$754.37
1946 000 124 32751.0000	RT	Fire	\$427.76	\$494.38	\$235.19	\$1,157.33
1946 000 124 55449.0000	RT	Fire	\$585.18	\$687.08	\$330.70	\$1,602.96
<b>Total</b>			<b>\$8,058.43</b>	<b>\$9,347.69</b>	<b>\$6,050.67</b>	<b>\$23,456.79</b>