



## Financial Services Staff Report

---

Report Number: F18-2024  
Report Title: Cancellation, Reduction, and Refund of Taxes Section 357  
Author: Teresa Armstrong, Manager of Revenue  
Meeting Type: Council Meeting  
Meeting Date: December 17, 2024  
eDocs or File ID: 128490  
Consent Item: Yes  
Final Version: Yes  
Reviewed By: Colm Lynn, Director of Financial Services/Treasurer  
Final Review: Senior Management Team

### Recommendation:

That the Council of the Township of Woolwich, considering Report F18-2024 respecting Cancellation, Reduction, and Refund of Taxes Section 357 approve the adjustment of taxes under the provisions of Sections 357 and 358 of the Municipal Act for a total amount of \$92,883.12 as attached in Attachment 1.

### Background:

Under the provisions of Sections 357 and 358 of the Municipal Act, any person may apply to Township Council for the cancellation, reduction, or refund of taxes. The Act sets out the following circumstances under which an application may be made:

- A property has ceased to be liable to be taxed at the rate at which it was taxed, as an example a bed & breakfast (assessed as commercial) is converted back to a family residence (assessed as residential);
- A property has become vacant;
- A property has become exempt from taxation, as an example an organization exempt from taxation purchases a property within the municipality not previously exempt;
- A building was destroyed by fire or demolished;
- A mobile unit was moved from the municipality;
- A ratepayer was overcharged by reason of a clerical error (gross or manifest error); or,

- A property was not used for its normal purpose by reason of repairs or renovations.

### **Comments:**

For Council's information the following is a brief description of the process by which tax write-offs can occur under Section 357 and 358 of the Municipal Act. If a property owner believes that any one of the above circumstances affects their property, they can file an application under Section 357 or Section 358 with their municipality. The municipality forwards the application to the Municipal Property Assessment Corporation (MPAC) for its review of the factual information. The results of the review are recorded and MPAC's response and the municipal tax application are returned to the municipality for council's decision regarding any tax adjustments. Both Section 357 and 358 applications allow assessment classification changes and prior year's errors to be quickly rectified without having to go through the formal assessment review process.

Property identification information, such as the municipal address, have not been provided in Attachment 1 for privacy reasons as provided for under the Municipal Freedom of Information Act.

### **Interdepartmental Impacts:**

None

### **Financial Impacts:**

The Township's share of the tax revenue due to the proposed cancellations, reductions, and refunds is \$23,211.34. The remaining balance will be divided accordingly between the Region of Waterloo and the School Boards.

### **Community Strategic Plan Impacts:**

- Provide effective and open leadership: *We will guide with transparency and empathy, fostering a culture of trust and collaboration by being fiscally responsible and efficiently.*

### **Conclusion:**

Staff recommends that Council approve the cancellations, reductions, and refunds of taxes under the provisions of Section 357 or Section 358 of the Municipal Act for a total amount of \$92,883.12.

### **Attachments:**

1. Attachment 1 - Summary of Cancellation, Reductions and Refunds

## F18-2024 Attachment 1

### SUMMARY OF CANCELLATIONS, REDUCTIONS AND REFUNDS OF TAXES

#### Sections 357 & 358 of the Municipal Act, 2001

YEAR	ROLL NUMBER	REASON FOR APPLICATION	TWP TAXES	TOTAL TAXES
2022	010-001-32907	Shed destroyed by fire	51.60	203.94
2022	020-006-07400	Demolished part of industrial building	166.60	858.39
2022	020-006-11900	Demolished residential building	323.13	1,258.77
2023	010-001-32907	Shed destroyed by fire	79.31	311.25
2023	020-002-18100	Farm shop destroyed by fire	5.05	19.54
2023	020-003-21310	Class change RT to E (Non-profit housing)	2,018.37	7,224.74
2023	020-004-15200	Demolished farm building	3.57	13.80
2023	020-004-20000	Demolished residential and outbuildings	220.34	873.28
2023	020-006-07400	Demolished part of industrial building	179.59	904.56
2023	020-006-11900	Demolished residential building	506.54	1,960.74
2023	020-006-13100	Demolished farm building	8.55	33.09
2023	020-007-13000	Class change – no longer operating business	88.96	455.09
2023	030-005-01000	Class change CT to RT No longer a business	212.27	1,329.65
2024	010-001-03700	Class change CT to E No longer a business	247.41	1,219.31
2024	010-001-25900	Demolished commercial building	578.85	2,852.90
2024	010-001-32907	Shed destroyed by fire	86.00	333.09
2024	010-002-19400	Class change – CT to RT (MPAC error)	764.31	5,111.40
2024	020-001-01001	Demolished part of residential building	8.40	32.19
2024	020-002-00551	Class change – no longer operating business	94.88	573.04
2024	020-002-16900	Demolished farm buildings	35.96	137.82
2024	020-002-18100	Farm shop destroyed by fire	22.19	85.06
2024	020-003-21310	Class change RT to E (Non-profit housing)	13,540.70	47,895.98
2024	020-003-28600	Class change IT to RT – no longer a business	654.15	3,950.84
2024	020-003-33300	Farm building destroyed by fire	19.34	74.13
2024	020-003-41285	Class change RT to E (Township land)	30.25	115.91
2024	020-004-07800	Demolished residential building	74.30	284.77
2024	020-004-15200	Demolished farm building	7.63	29.24
2024	020-004-20000	Demolished residential building	354.52	1,389.03
2024	020-006-07400	Demolished part of industrial building	194.75	955.82
2024	020-006-11900	Demolished residential building	549.30	2,105.31
2024	020-006-13100	Demolished farm building	27.74	106.33
2024	020-007-08100	Mobile unit removed	33.29	127.59
2024	020-007-13000	Class change CT to FT – no longer a business	451.42	2,248.43
2024	030-001-09400	Demolished residential building	171.91	658.89
2024	030-001-09802	Demolished residential building	381.81	1,463.39
2024	030-005-01000	Class change CT to RT No longer a business	1,018.35	5,685.81
			<b>23,211.34</b>	<b>92,883.12</b>