

Treasury Report 2020/40

To: Mayor Caul and Members of Council
FROM: Dawn Galusha, Treasurer
DATE: August 6, 2020
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 655 First Street East (2019 and 2020) Roll# 5912-030-002-04310-0000
Roll# 5912-030-004-04300-0000

BACKGROUND

Attached is the 357/358 Application for reconsideration due to a gross or manifest error. This error resulted when the property was purchase in 2017 and a PIN was missed on the sales document, effectively selling only ½ of the roll with the garage on it, causing a severance to be processed. The owner continued to pay taxes on both rolls. The property then required a deeming bylaw be passed to allow rolls to be “reconsolidated” back to original pre-severance status after documents were registered with lands and titles to rectify the error. The tax application for this roll removes the value for the roll created from the severance as the owner has been overcharged property taxes due to the mistake on the original sales document.

The Municipality may object to the applications for the above referenced properties filed under Section 39.1 of the *Assessment Act*. In accordance with Section 357 (5) of the *Municipal Act* on or before September 30 of the year following the year in respect of which the application was made, Council shall hold a meeting at which the applicants may make presentation to council.

Section 357 (5) (b) of the *Municipal Act* states that the Municipality must notify the applicant(s) of the meeting by mail sent 14 days before the meeting. Notice of Hearing to consider this Section 357/358 application for 2019 and 2020 was mailed to the applicant on July 27, 2020 indicating notification that the public hearing is scheduled for Monday, August 10, 2020.

RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council approve the adjustment of 2019 and 2020 taxes under Section 357/358 of the *Municipal Act* for property located at 655 First Street East resulting from a gross or manifest error when purchased.

Council Approval of this Report will agree to the recommendation of the Administration & Finance Executive Committee to approve the adjustment of 2019 and 2020 taxes under Section 357/358 of the Municipal Act for property located at 655 First Street East resulting from a gross or manifest error when purchased.