

**To: Mayor Caul & Members of Council**

**FROM: Dawn Galusha, Treasurer**

**DATE: October 8, 2019**

**SUBJECT: 357/358 Applications for Tax Adjustment**  
**Re: 251 Fourth Street W (2019) Roll# 5912-010-001-08900-0000**

---

### **BACKGROUND**

Attached is the 357/358 Application for exemption of the 2019 taxes for the period April 30, 2019 to December 31, 2019 for 2019 taxes for 251 Fourth Street West because the property was purchased by a charitable corporation. Section 3(1)11 of the Assessment Act provides an exemption for, "Land owned, used and occupied by a non-profit philanthropic corporation for the purpose of a house of refuge, the reformation of offenders, the care of children or a similar purpose."

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 was mailed to the applicant on September 27, 2019 indicating notification that the public hearing is scheduled for Tuesday, October 15, 2019.

### **RECOMMENDATION**

The Administration & Finance Executive Committee recommends that Council approve the exemption of 2019 taxes for the period April 30, 2019 to December 31, 2019 under Section 357/358 of the *Municipal Act* for property located at 251 Fourth Street West as it was purchased by a charitable corporation.

Council Approval of This Report Will Agree to the recommendation of the Administration and Finance Executive Committee to approve the exemption of 2019 taxes for the period April 30, 2019 to December 31, 2019 under Section 357/358 of the *Municipal Act* for property located at 251 Fourth Street West as it was purchased by a charitable corporation.