



Corporation of the Municipality of Temagami

Memo No.
2021-M-026

Memorandum to Council

Subject: Request from Ratepayer

Agenda Date: **March 4, 2021**

Attachments:

RECOMMENDATION

BE IT RESOLVED THAT Council direct Staff to refund assessments of 54,111 and 48,222 for 2019 and 2018 respectively due to a gross or manifest error.

INFORMATION

During 2020, Minutes of Settlement were received which effectively removed 10.56% of the assessment of a property due to the square footage of the cottage of the property being recorded higher than actual in the assessment information. From a review of the assessment history, it appears that this assessment started in 2008 when the cottage was completed. Due to legislative constraints, MPAC is not able to provide relief for more than one year based on the timing the appeal is received. The ratepayer has requested Council review this situation and provide relief.

Section 354 of the Municipal Act, 2001, as amended, does permit Council to write-off taxes in certain circumstances. It should be noted that this section actually prohibits Council from writing off taxes except for these circumstances. Of this section, clause (b) is being used for this report as a result of tax relief under Section 357 and or Section 358.

Section 357 (1) (f) of the Municipal Act, 2001, as amended, permits tax relieve if taxes are charged in error "due to a gross or manifest error that is clerical or factual in nature". As it is not a question of the per square foot valuation that is in question but the number of square feet, this section appears to be relevant. There are timing limitations in this section which would prevent Council from considering this request but this section also provides a basis for examining this situation under Section 358.

Section 358 does permit consideration of this type of error for two additional years. While there are also application timing restrictions, given that MPAC did provide some relief on application due dates due to the pandemic response, Council could consider the same type of relief.

If this request is approved for 2019 and 2018, this would equate to \$526.46 and \$473.59 respectively.

Respectfully Submitted:
Craig Davidson
Treasurer/Administrator