

# Municipality of Lakeshore – Report to Council

## Corporate Services

### Accounting and Revenue



**To:** Mayor and Members of Council  
**From:** Michelle Heslop, Team Leader - Revenue  
**Date:** August 26, 2024  
**Subject:** 2024 S.357 Municipal Tax Adjustments

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### Recommendation

Authorize the reduction of taxes under section 357 of the *Municipal Act, 2001* totaling \$11,530.54 for adjustments affecting the 2022, 2023 and 2024 taxation years, as presented at the September 24, 2024 Council meeting.

### Strategic Objectives

3a) Modernizing and Enhancing Municipal Functions - Compile, organize, and index files, records, and data across the corporation to further evolve evidence-based decision making and increase staff efficiencies through accessing information

### Background

Under section 357 of the *Municipal Act, 2001*, ratepayers may make application to the municipality for adjustments to property taxes as a result of changes to the property affecting assessment. Such changes may include demolition of structures, assessment office clerical errors, reduced space used for business, properties becoming exempt, etc.

### Comments

Administration has reviewed all applications received and the properties meeting the requirements under section 357 of the *Municipal Act, 2001* to receive property tax adjustments are listed in the attached Schedule "A".

Administration is supportive of the Municipal Property Assessment Corporation's revised assessment amounts and Administration recommends approving the adjustment to taxes.

**Others Consulted**

The Municipal Property Assessment Corporation provided assessment information to assist in adjustment calculations.

**Financial Impacts**

The tax reduction breakdowns are as follows:

Municipal portion:	\$ 4,724.11
County portion:	\$ 3,732.38
Education portion:	\$ 2,452.01
Garbage Fees	\$ 622.04
Total	\$11,530.48

The municipal portion of the cost is charged to the Corporate Accounts budget center, Property Tax Write-offs Expense account, and the garbage fee reductions (\$622.04) are charged to the Solid Waste budget centre.

**Attachments**

Section 357 Chart

**Report Approval Details**

Document Title:	2024 S.357 Municipal Tax Adjustments.docx
Attachments:	- Section 357 Chart 2024.pdf
Final Approval Date:	Sep 5, 2024

This report and all of its attachments were approved and signed as outlined below:

Prepared by Michelle Heslop

Submitted by Kate Rowe

Approved by the Corporate Leadership Team