

# Municipality of Lakeshore – Report to Council

## Finance

## Accounting & Revenue



**To:** Mayor & Members of Council  
**From:** Michelle Heslop, Team Leader Revenue  
**Date:** September 8, 2022  
**Subject:** Section 357 Tax Adjustments

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### Recommendation

Authorize the reduction of taxes under section 357 of the *Municipal Act, 2001* totaling \$5,828.24 for adjustments affecting the 2021 and 2022 taxation years, as presented at the September 27, 2022 Council meeting.

### 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: \$ 2,842.99  
County portion: \$ 2,209.75  
Education portion: \$ 683.27  
Garbage fee reduction (92.23)

Total \$5,828.24

The municipal portion of the cost is charged to the Finance Services budget centre, Property Tax Write-offs Expense account. The garbage fee reductions (\$92.23) are charged to the Solid Waste budget centre,

**Attachments:** Schedule A – S.357 Adjustment Listing

**Report Approval Details**

Document Title:	S.357 Tax Adjustments.docx
Attachments:	- S.357 Adjustment Listing.docx
Final Approval Date:	Sep 19, 2022

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

Prepared by Michelle Heslop

Submitted by Justin Rousseau

Approved by Truper McBride