



# HEARING COMMITTEE AGENDA

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Hearing Committee Meeting  
**Wednesday, June 5, 2019**  
Tom Davies Square - Council Chamber

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## COUNCILLOR MARK SIGNORETTI, CHAIR

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**Bill Leduc, Vice-Chair**

### **\*REVISED**

6:00 p.m. HEARING COMMITTEE MEETING  
COUNCIL CHAMBER

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### **DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF**

## **PUBLIC HEARINGS**

1. Report dated May 13, 2019 from the General Manager of Corporate Services regarding Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001. **3 - 11**  
**(RESOLUTION PREPARED)**  
(This report provides for tax adjustments under Sections 357 and 358 of the Municipal Act, 2001 for properties eligible for cancellation, reduction or refund of realty taxes.)
2. Report dated May 9, 2019 from the General Manager of Corporate Services regarding Tax Adjustment Under Section 357 of the Municipal Act of Ontario for 2600 Regional Rd 55, Naughton. **12 - 16**  
**(RESOLUTION PREPARED)**  
(This report deals with an application for a tax adjustment under Section 357 of the Municipal Act of Ontario for a property known municipally as 2600 Regional Rd 55, Naughton. The application results from a request to have the property reclassified as exempt.)

## **MEMBERS' MOTIONS**

## **ADDENDUM**

## **CIVIC PETITIONS**

## **QUESTION PERIOD**

## **ADJOURNMENT**

## Request for Decision

### Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001

Presented To:	Hearing Committee
Presented:	Wednesday, Jun 05, 2019
Report Date	Monday, May 13, 2019
Type:	Public Hearings

#### Resolution

THAT taxes totaling approximately \$23,187.50 be adjusted under Section 357 and 358 of the Municipal Act, 2001, of which the City's (municipal) portion is estimated to be \$20,436.71, as outlined in the report entitled "Cancellation, Reduction or Refund of Taxes under Section 357 and 358 of the Municipal Act, 2001" from the General Manager of Corporate Services, presented at the Hearing Committee meeting on June 5, 2019;

AND THAT the associated interest be cancelled in proportion to the tax adjustments;

AND THAT the Manager of Taxation be directed to adjust the Collector's Roll accordingly;

AND THAT staff be authorized and directed to do all things necessary to give effect to this resolution.

#### Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

#### Report Summary

The purpose of this report is to authorize the Manager of Taxation to adjust the Collector's Roll under Section 357 and 358 of the Municipal Act, 2001, which authorizes the cancellation, reduction and/or refund of property taxes under certain circumstances.

#### Financial Implications

Of the total taxes to be struck from the tax roll, the City's portion is \$20,436.71 and the adjustment will be recorded in the 2018 financial records.

#### Signed By

##### **Report Prepared By**

Kyla Bell  
Manager of Taxation  
*Digitally Signed May 13, 19*

##### **Division Review**

Ed Stankiewicz  
Executive Director of Finance, Assets and Fleet  
*Digitally Signed May 17, 19*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and Budgeting  
*Digitally Signed May 17, 19*

##### **Recommended by the Department**

Kevin Fowke  
General Manager of Corporate Services  
*Digitally Signed May 20, 19*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed May 20, 19*

**Figure 1 - Tax Adjustments by Levy Body** Tax Adjustments  
Under Sections 357/358 of the Municipal Act, 2001

City (Municipal Portion)	\$20,436.71
Education	\$2,695.68
BIA	\$55.11
<b>Total</b>	<b>\$23,187.50</b>

## Background

Sections 357 and 358 of the *Municipal Act, 2001*, provide the authority for the cancellation, reduction or refund of property taxes under certain circumstances. In The *Municipal Act, 2001*, provides for Council to hold a hearing at which applicants can make submissions regarding their applications. In accordance with the mandate of the Hearing Committee, this matter is before the Committee to hear any concerned applicants and to consider the recommendations arising out of the applications identified in this report.

### Section 357:

Subsection 357(1) of the *Municipal Act, 2001* (the "Act") identifies permitted grounds for an application for cancellation, reduction or refund of taxes as set out below:

*Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if,*

- (a) as a result of a change event, as defined in clause (a) of the definition of "change event" in subsection 34(2.2) of the Assessment Act, during the taxation year, the property or portion of the property is eligible to be reclassified in a different class of real property, as defined in regulations made under that Act, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event, and no supplementary assessment is made in respect of the change event under subsection 34(2) of the Assessment Act;*
- (b) the land has become vacant land or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (c) the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (d) during the year or during the preceding year after the return of the assessment roll, a building on the land,*
  - (i) was razed by fire, demolition or otherwise, or*
  - (ii) was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;*
- (d.1) the applicant is unable to pay taxes because of sickness or extreme poverty;*
- (e) a mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (f) a person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property; or*

*(g) repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year.*

The time line for filing an application for cancellation, reduction or refund of taxes is found in Subsection 357(3) of the Act as set out below:

*An application under this section must be filed with the treasurer on or before the last day of February of the year following the year in respect of which the application is made.*

### **Section 358:**

Subsection 358 (1) the Act also provides for applications for cancellation, reduction or refund of taxes. Applicants under this section can apply for relief for a longer timeframe but face more restricted grounds, as set out below:

*Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of the taxes levied on land,*

- (a) in one or both of the two years preceding the year in which the application is made for any overcharge caused by a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property; or*
- (b) in the year or years in respect of which an assessment is made under section 33 or 34 of the Assessment Act for any overcharge caused by a gross or manifest error in the preparation of the assessment that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property.*

Pursuant to Section 358 subsection (3) of the *Municipal Act, 2001*:

*An application in respect of an error in the preparation of the assessment roll must be filed with the treasurer between March 1 and December 31 of a year and may apply to taxes levied for one or both of the two years preceding the year in which the application is made and the application shall indicate to which year or years it applies.*

### **Options/Discussion:**

The City forwards all applications for tax relief under Section 357 and Section 358 of the Act to the Municipal Property Assessment Corporation (MPAC) for consideration. MPAC conducts an internal review based on the information contained in the application against their records and recommends any necessary assessment and/or tax class

changes. MPAC then issues a Response Form to the City and where applicable, makes a recommendation for a change to the assessment and/or tax class on the tax roll. This revised assessment and/or tax class provided by MPAC is what the City relies on to adjust the taxes.

In some instances, MPAC may determine that the application does not reveal any grounds to reduce assessment and/or change tax class. MPAC would provide a Response Form to the City with a notation of "No Recommendation" for these applications. Examples for MPAC to issue a "No Recommendation" may be that the assessment was already altered through some other mechanism such as a Request for Reconsideration, the situation described in the application was not significant enough to change the assessment, or it may be determined that there was no assessment relating to the change included in the roll returned roll (building was not assessed or was fully depreciated). If the assessment is unchanged, the properties identified in these applications are not eligible for a tax adjustment or reduction.

Upon the return of the Response Forms from MPAC, they are reviewed by staff and in accordance with the Act the property owners are notified of the recommendation and advised of their options to respond. Property owners have the right to appeal to Council, through the Hearing Committee process.

Of the applications included in the attachments for this report, MPAC advised there was 'No Recommendation' on 2 applications and as a result, no tax relief is being proposed. These applications are identified in Appendix 'C' and the reason for the 'No Recommendation' is included for your information. There is no tax adjustment to be made in these instances.

Of the applications on which MPAC did make recommendations, 12 applications were under Section 357 of the Act for relief of taxes. The chart contained in Appendix 'B' lists these showing the reason for and the estimated amount of the tax adjustment.

The main reason(s) for these applications was:

- Fire / Demolished - relating to the demolition or damage due to fire of a building on the property that reduced the assessed value;
- Class Change - all or a portion of the property is eligible for a reclassification of due to a change event on the property (ie: business converted to residential)
- Became Exempt - representing properties that were assessed on the assessment roll as taxable, but became exempt during the year. These are properties that were transferred during the year from a taxable owner to the City and therefore became exempt from tax.

Appendix 'B' details the estimated tax changes resulting from these recommendations.

Appendix 'A' to this report sets out a breakdown of estimated total tax reductions by

Municipal, Education and Business Improvement Area portions by category of permitted reasons for the cancellation, reduction and refund.

The property owners were advised of the recommendations or no recommendations in writing on or before April 12, 2019. Staff was able to respond to all questions or concerns raised by the affected property owners. Applicants are encouraged to notify staff if they wish an opportunity to appear before the Hearing Committee to challenge the recommendations of this report. While no such requests were received, any of the applicants are entitled to attend before the Committee to make representations regarding their application.

### **Summary:**

The Committee is asked to recommend that Council approve the tax cancellations, reductions and refunds as shown for the rolls as set out on Appendix 'B' and summarized in Appendix 'A'.



**Appendix 'A'**  
**Tax Adjustments Report Total**  
**Report Date: June 5 2019**

<i><b>Reason for Adjustment</b></i>	<i><b>Municipal Portion</b></i>	<i><b>Education Portion</b></i>	<i><b>BIA</b></i>
Fire or Demolition	\$ 9,585.29	\$ 752.04	\$ -
Class Change	\$ 10,486.56	\$ 1,785.96	\$ -
Gross or Manifest Error	\$ -	\$ -	\$ -
Exempt	\$ 364.86	\$ 157.68	\$ 55.11
<b>TOTAL:</b>	<b>\$ 20,436.71</b>	<b>\$ 2,695.68</b>	<b>\$ 55.11</b>

**Appendix 'B'**  
**Tax Adjustments Detailed Listing**  
**Report Date: June 5 2019**

<b>Tax Appeals: Section 357 - Residential</b>			
<b>Tax Year</b>	<b>Roll Number</b>	<b>Reason / Subsection</b>	<b>Total Amount</b>
2018	020.013.15056	Fire	\$ 142.26
2018	030.034.09500	Fire	\$ 804.46
2018	050.022.01500	Demolition	\$ 290.93
2018	060.006.08900	Demolition	\$ 93.08
2018	070.015.04100	Demolition	\$ 8,496.21
2018	090.006.11000	Demolition	\$ 53.09
2018	170.016.08600	Fire	\$ 457.30
<b>Total</b>		<b>7 Applications</b>	<b>\$ 10,337.33</b>
<b>Tax Appeals: Section 357 - Non-Residential</b>			
2018	050.036.11400	Class Change	\$ 315.32
2018	070.001.00800	Became Exempt	\$ 577.65
2018	160.012.03300	Class Change	\$ 335.21
2018	170.005.09722	Class Change	\$ 7,553.45
2018	170.012.15228	Class Change	\$ 4,068.54
<b>Total</b>		<b>5 Applications</b>	<b>\$ 12,850.17</b>
<b>Total</b>			
Total: Section 357 - Residential		7 Applications	\$ 10,337.33
Total: Section 357 - Non-Residential		5 Applications	\$ 12,850.17
<b>Total</b>		<b>12 Applications</b>	<b>\$ 23,187.50</b>

**Appendix 'C'**  
**No Recommendation Changes**  
**Report Date: June 5 2019**

<b>Tax Year</b>	<b>Roll Number</b>	<b>Reason for Recommendation</b>
2018	230.001.21101.0000	No "change in event" occurred to apply for Application 357/358. Owner has been directed by MPAC to file a 2019 Request for Reconsideration
2018	230.001.21102.0000	No "change in event" occurred to apply for Application 357/358. Owner has been directed by MPAC to file a 2019 Request for Reconsideration

## Request for Decision

### Tax Adjustment Under Section 357 of the Municipal Act of Ontario for 2600 Regional Rd 55, Naughton

Presented To:	Hearing Committee
Presented:	Wednesday, Jun 05, 2019
Report Date	Thursday, May 09, 2019
Type:	Public Hearings

#### Resolution

THAT the City of Greater Sudbury accepts the decision provided by the Municipal Property Assessment Corporation regarding 2600 Regional Rd 55, Naughton and that the application by Darren Byrne, be processed as "no recommendation", as outlined in the report entitled "Tax Adjustment Under Section 357 of the Municipal Act of Ontario for 2600 Regional Rd. 55, Naughton" from the General Manager of Corporate Services, presented at the Hearing Committee meeting on June 5, 2019;

AND THAT the owners be advised that in accordance with Section 357 (7) of the Municipal Act, the option exists for an appeal of the Committee's decision to the Assessment Review Board of Ontario.

#### Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

#### Report Summary

This report deals with an application under Section 357 (1)(c) of the Municipal Act, 2001 for a property known municipally as 2600 Regional Rd 55, Naughton. The property owner has appealed the results of the application to the Hearing Committee of the City of Greater Sudbury.

#### Financial Implications

There are no financial implications associated with this report.

#### Signed By

##### **Report Prepared By**

Kyla Bell  
Manager of Taxation  
*Digitally Signed May 9, 19*

##### **Manager Review**

Ed Stankiewicz  
Executive Director of Finance, Assets and Fleet  
*Digitally Signed May 11, 19*

##### **Division Review**

Ed Stankiewicz  
Executive Director of Finance, Assets and Fleet  
*Digitally Signed May 11, 19*

##### **Financial Implications**

Jim Lister  
Manager of Financial Planning and Budgeting  
*Digitally Signed May 12, 19*

##### **Recommended by the Department**

Kevin Fowke  
General Manager of Corporate Services  
*Digitally Signed May 13, 19*

##### **Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed May 15, 19*

## Purpose

The purpose of this report is to provide information to the Hearing Committee to decide whether to grant or deny an application made pursuant to s. 357 of the *Municipal Act, 2001*, for an adjustment of property taxes for the year 2017. The application pertains to a property municipally known as 2600 Regional Rd 55, Naughton with Assessment Roll #120.004.21305.0000.

## Background

### The Application for the Tax Adjustment

On application to the Treasurer, pursuant to s. 357 of the *Municipal Act, 2001*, (the "Act") the municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made. Applications must be filed with the Treasurer on or before the last day of February of the year following the year in respect of which the application is made and may be based only on the reasons set out in s. 357 of the Act.

The owner of property municipally known as 2600 Regional Rd 55, Naughton with Assessment Roll #120.004.21305.0000, filed an application with the Treasurer for a reduction of taxes for his property for the 2017 taxation year. The application was made in a timely manner. It recited s. 357(1)(c) of the Act as the basis for the application for reduction of taxes. This subsection reads:

*(c) the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for preceding year;*

This section is relied on if a property that was assessed on the assessment roll as taxable property became exempt during the year. Generally this applies to properties which became exempt from taxation during the year as a result of a transfer from a taxable owner to the City or a school board. Here, however, the owner has indicated in his application that the property is an aircraft hangar and has offered as his explanation: "aircraft hangar under federal designation". It is his position that an aircraft hangar located on a residential property should be classified as exempt and therefore exempt from taxation.

All applications pursuant to s. 357 of the Act, which are received by the City are sent to MPAC (Municipal Property Assessment Corporation) for review. MPAC considers the applications, and returns them to the municipality with either a recommendation for a tax adjustment or with no recommendation. A "no recommendation" response by MPAC indicates that the application did not meet the specified criteria under the Act and as a result, there is no recommendation for tax adjustment.

Applicants are notified of MPAC's recommendations and advised that the matter will be brought to Council for decision. Persons who want to make submissions notify

the City and a hearing before the Hearing Committee is scheduled.

In the case of the application pertaining to 2600 Regional Road 15, the application was forwarded to MPAC in the usual course. MPAC responded with 'no recommendation', meaning that the property did not qualify for reclassification as exempt during the 2017 taxation year. On further enquiry of MPAC, the City was advised that MPAC was relying on O. Reg. 282/98, made under the *Assessment Act*, which provides that private airplane hangars are to be assessed as residential properties. This is the way the property is currently assessed.

MPAC advised that it had previously reviewed the request for a change to the tax class for this property to 'exempt' and determined that it was not in order. As the tax class has not changed on the assessment roll, MPAC did not recommend an adjustment to taxes. In the absence of a change to the assessment roll, it is staff's position that there is no basis for a tax adjustment. As a result, staff are recommending to Council that there be no adjustment to the taxes levied for this property.

The property owner has requested an opportunity to make submissions to Hearing Committee on this matter prior to Council making a decision on the request for a tax adjustment.

### **Additional Information**

It should be noted that the property owners have thirty five (35) days to appeal City Council's decision regarding the application for the tax adjustment to the Assessment Review Board of Ontario.

### **Recommendation**

That the City of Greater Sudbury accepts the decision provided by the Municipal Property Assessment Corporation regarding 2600 Regional Rd 55 (Assessment roll #120.004.21305) and that the application by Darren Byrne be processed as "no recommendation".



P.O. Box 5555 STN A  
200 Brady Street  
Sudbury ON P3A 4S2

Telephone:  
(705) 671-2489  
Fax:  
(705) 671-9327

CP 5555 SUCC A  
200 rue Brady  
Sudbury ON P3A 4S2

November 19, 2018

Darren Bryne  
2600 Regional Rd 55  
RR 1  
Naughton On  
POM 2M0

**ROLL NUMBER / NUMÉRO DE RÔLE:** 120.004.21305.0000

**LOCATION / ENDROIT:** 2600 Regional Rd 55

**Notice pursuant to Sections 357 & 358 of the Municipal Act**  
**Avis donné aux termes des articles 357 et 358 de la *Loi sur les municipalités***

A review of our records indicates that the above noted property is subject to an application for a reduction of taxes pursuant to Sections 357 & 358 of the Municipal Act for the following reasons:

**Became Exempt**

The Municipal Property Assessment Corporation has previously reviewed your application and has the following recommendation:  
**No Recommendation**

Please be advised that the application will be addressed by City Council on **January 29, 2019 6:00 P.M.**

If you have no objection to the recommendation then City Council will dispense with the application by ratifying the recommendations of the Municipal Property Assessment Corporation.

If you object, you may speak to the application by attending a meeting of the Hearing Committee of City Council.

If you wish to attend the Hearing Committee meeting, you must provide your intention to do so **in writing**, by notifying the Deputy City Clerk, within fourteen (14) days of the date of this letter. If you have an objection to the recommendation of the Municipal Property Assessment Corporation, your written intention will result in the application being removed from the City Council agenda and you will be notified of the date when the Hearing Committee will review the application.

The Deputy City Clerk can be contacted as follows:

CITY OF GREATER SUDBURY  
c/o Deputy City Clerk  
200 Brady Street  
P.O. Box 5000, Station A  
Sudbury ON P3A 5P3

Yours truly,

Kyla Bell,  
Manager of Taxation

Par suite d'une évaluation de nos dossiers, nous concluons que l'on peut faire une demande de réduction d'impôt pour la propriété susmentionnée, en vertu des articles 357 et 358 de la *Loi sur les municipalités*, et ce, pour les raisons suivantes :

**Became Exempt**

La Société d'évaluation foncière des municipalités a d'abord évalué votre demande, puis formulé la recommandation suivante :

**No Recommendation**

Veillez noter que le Conseil municipal se penchera sur la demande le **January 29, 2019 6:00 P.M.**

Si vous n'avez aucune objection à l'égard de la recommandation, le Conseil municipal traitera la demande en ratifiant les recommandations de la Société d'évaluation foncière des municipalités.

Si vous vous y opposez, vous pouvez vous exprimer sur la demande en assistant à une réunion du Comité d'audition du Conseil municipal.

Si vous désirez assister à la réunion du Comité d'audition, vous devez avisé la greffière municipale adjointe, **par écrit**, dans un délai de quatorze (14) jours suivant la date de la présente lettre. Si vous vous opposez à la recommandation de la Société d'évaluation foncière des municipalités, votre avis par écrit entraînera le retrait de votre demande de l'ordre du jour de la réunion du Conseil municipal, et on vous avisera de la date de révision de votre demande par le Comité d'audition.

On peut joindre, à l'adresse suivante :

greffière municipale adjointe  
VILLE DU GRAND SUDBURY  
200, rue Brady  
C. P. 5000, succursale A  
Sudbury ON P3A 5P3

Veillez agréer, Madame, Monsieur, mes salutations distinguées.

Gestionnaire des taxes foncières,

Kyla Bell

Nov. 28 2018

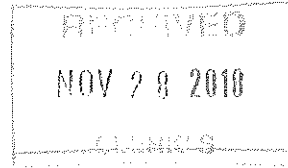
Darren Byrne.

2600 RR 55

RR1

Naughton Ont.

Pom 2mo



Roll Number 120.004.21305.0000

I WISH TO OBJECT TO THE ~~SEE~~ RECOMMENDATIONS  
SET FORTH BY MPAC.

I WANT my Property REMOVED FROM THE  
TAX ROLL SYSTEM.

DARREN BYRNE