

## 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

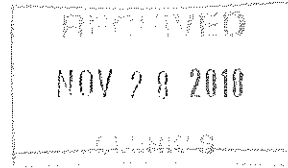
Darren Byrne.

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