

Purpose

The purpose of this report is to provide information to the Hearing Committee to decide whether to grant or deny applications made pursuant to s.357 and s. 358 of the *Municipal Act, 2001*, for an adjustment of property taxes for the years 2017, 2018 and 2019. The applications pertain to a property municipally known as 0 McFarlane Lake Rd, Sudbury with a legal description of Broder Con 4 Lot 1 PCL 5368 and assigned Assessment Roll #090.008.12501.0000.

Background

The Application for the Tax Adjustment

On application to the Treasurer, pursuant to s. 357(f) and s. 358 of the *Municipal Act, 2001*, (the "Act") the municipality may cancel, reduce or refund all or part of taxes levied on land 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. This gross or manifest error has to be clerical or factual in nature and not an error in judgment in assessing the property.

Representatives for the owner of property municipally known as 0 McFarlane Lake Rd, Sudbury with a legal description of Broder Con 4 Lot 1 PCL 5368 and assigned Assessment Roll #090.008.12501.0000, filed applications with the Treasurer for a reduction of taxes for the property for the 2017, 2018 and 2019 taxation years. The applications were made in a timely manner.

The applications for 2017 and 2018 recited s. 358(1) of the Act as the basis for the application for reduction of taxes. This subsection reads:

(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 judgement in assessing the property;

The application for 2019 recited s. 357(1)(f) of the Act as the basis for the application for reduction of taxes. This subsection reads:

(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;

These sections are relied on if a property's assessment was returned on the assessment roll containing a gross or manifest error. As the Municipal Property Assessment Corporation (MPAC) prepares the assessment roll, they are the only governing body that can determine if an error has occurred within the criteria of the Act, in the preparation of that document.

All applications pursuant to s. 357 and s. 358 of the Act, which are received by the City are sent to (MPAC) for review. MPAC considers the applications, and returns them to the municipality either with a recommendation for a tax adjustment or with no recommendation. If MPAC makes a recommendation for a change in the assessed value, then MPAC is indicating that the application has meet the specified criteria under the Act. The response provides the revised assessed values for the City to make the corrections.

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 applications pertaining to 0 McFarlane Lake Rd, the applications were forwarded to MPAC in the usual course. MPAC responded with confirmation of an error and provided the following recommendations:

	Original Assessment	Recommended Revised Assessment
2017	\$27,750	\$ 9,900
2018	\$29,000	\$10,400
2019	\$30,250	\$10,900

Along with a response that stated 'small piece of land thought to be crown land removed. Section 358: Site updates as per GeoWarehouse and GeoViewPort measurements Actual frontage -.00 ft to 56.31 ft Actual depth -.00 ft – no change Actual site area – 13,068.00 sq ft to 435.60 sq ft Effective frontage – 114.31 ft to 128.16 ft Effective depth -114.31 ft to 3.40 ft Effective site area -13,066.77 sq ft to 435.60 sq ft.'

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

The property in question is a small jetting rock along the shore of McFarlane Lake that appears to be surrounded by crown land and considered to have no access. The revised assessment provided by MPAC does reflect the status and nature of the property. The recommended changes take into account the correction for the size of the parcel and do cover all possible years that are allowed to be adjusted under the legislation.

Additional Information

As per the Assessment Act, all real property in Ontario is liable to assessment and taxation. As long as the Land Registry Office has this parcel of land on file and it has not been consolidated with any other parcel of land it must be shown on the assessment roll.

Discussions have also occurred between the representatives of the owner and the City regarding the gifting of the property to the City. The result of this was that the City did not wish to have possession of the property.

The representatives of the owner may also wish to have the property reviewed further by reaching out to MPAC through a 2020 Request for Reconsideration

Recommendation

That the City of Greater Sudbury accepts the decisions provided by the Municipal Property Assessment Corporation regarding 0 McFarlane Lake Rd, Sudbury with a legal description of Broder Con 4 Lot 1 PCL 5368 and assigned Assessment Roll #090.008.12501.0000 and that the Manger of Taxation be advised to complete the necessary write-offs to the tax roll to reflect the recommended revised assessments for the taxation years 2017, 2018 and 2019.