

Purpose

The purpose of this report is to provide information to City Council to decide whether to grant or deny an application to reduce property taxes for 490 Ramsey Lake Road, Sudbury with Assessment Roll #060.040.025.00.0000.

Background

The Application for the Tax Adjustment

This report deals with an application by the property owner for a tax adjustment under Section 357 of the *Municipal Act, 2001* for a property located at 490 Ramsey Lake Road, Sudbury.

In November 2016, the property owners applied for a tax adjustment under Section 357 (1) (d) (i) of the *Municipal Act, 2001* which states:

357 (1) 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,

(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

The basis for the application was a property inspection and engineering report commissioned by the owners indicating that the building was structurally unsound and in need of extensive repairs.

As is our usual practice, the application and engineering report were forwarded to the Municipal Property Assessment Corporation (MPAC) for review and recommendation. MPAC responded after reviewing the application and deemed that no reduction in assessed value was in order.

On December 07, 2016 staff corresponded with the property owners to advise that staff would not be recommending a tax adjustment in the form of a reduction based on the information available and that the application would be considered at a meeting of the Hearing Committee under section 357(4) of the *Municipal Act, 2001*. By way of letter dated, December 23, 2016, the property owner indicated his intention to appear to make representations on this matter.

City Council's Powers

As described above, section 357 (1) of the *Municipal Act, 2001* provides that City Council may, upon application to the Treasurer, cancel, reduce or refund all or part of taxes levied on land in the year in respect of which an application is made in the event that during the year or during the preceding year after the return of the assessment roll, a building on the land was razed by fire, demolition or otherwise.

Staff recommend that based on MPAC's analysis, City Council should deny the application for the tax adjustment.

Additional Information

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

Recommendation

That the City of Greater Sudbury deny the application of Mr. John Hicks to reduce the property taxes at 490 Ramsey Lake Road (Assessment roll # 060.040.025.00.0000) as described in the report of the General Manager of Corporate Services dated June 7, 2017.