



FIN2025-54

Date: 2025-11-24

Submitted by: Antonio Giustiniani

Subject: Tax reduction under sections 357-358 of the Municipal Act

#### Nature/Goal

In accordance with sections 357 & 358 of the Municipal Act, Council is required to approve refunds, reductions or cancellation of taxes.

#### Directive/Previous policy

N/A

#### Department's recommendation

**BE IT RESOLVED THAT** Council hereby adopts tax reductions in the amount of \$885.39, being the City's share, under sections 357 & 358 of the Municipal Act, against all lands concerned, as described in Schedule "A" to Report No. FIN2025-54.

**QU'IL SOIT RÉSOLU QUE** le Conseil adopte les réductions de taxes au montant de 885,39\$, étant la part de la Cité de Clarence-Rockland, en vertu des sections 357 & 358 de la Loi sur les municipalités, contre les propriétés foncières décrites dans la cédule « A » du rapport numéro FIN2025-54.

#### Background

Council have been receiving these reports and under the Municipal Act, Council is required to approve of the Tax write-offs under section 357 & 358.

#### Discussion

Staff will report on an as needed basis on tax write-offs.

#### Consultation

N/A

#### Recommendations or comments from committee/ other departments

N/A

#### Financial impact (expenses/material/etc.)

The following summarizes the write-off budget:

The City's budget for tax write-offs was approved for 2025 at \$125,000. As of November 24, 2025, the City has \$44,156.19 in write-off charges. The City's share in this report is of \$885.39. This additional write-off will not exceed the approved budget.

Legal implications

N/A

Risk management

N/A

Strategic implications

N/A

Supporting documents

Schedule «A» Tax Reduction under Sections 357 & 358 of the Municipal Act