



## REPORT N° 2019-042

<b>Date</b>	05/12/2019
<b>Submitted by</b>	Graham Stevens
<b>Subject</b>	Tax reduction under Sections 357-358 of the Municipal Act
<b>File N°</b>	F23 Write-Offs

1) **NATURE/GOAL :**

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

2) **DIRECTIVE/PREVIOUS POLICY :**

N/A

3) **DEPARTMENT'S RECOMMENDATION :**

**BE IT RESOLVED THAT** Council hereby adopts tax reductions in the amount of \$873.86 City's share, being applications under sections 357 & 358 of the Municipal Act, against all lands concerned, as described in Schedule "A" to Report No. FIN2019-042.

Qu'il soit résolu que le Conseil par le présent acte adopte les réductions de taxes au montant de \$873.86, étant la part de la Cité Clarence-Rockland. Ceci est en vertu des sections 357 & 358 de l'Acte Municipal, contre les propriétés foncières décrites dans la cédule « A » du rapport numéro FIN2019-042.

4) **BACKGROUND :**

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

5) **DISCUSSION :**

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

6) **CONSULTATION:**

N/A

7) **RECOMMENDATIONS OR COMMENTS FROM COMMITTEE/ OTHER DEPARTMENTS :**

N/A

8) **FINANCIAL IMPACT (expenses/material/etc.):**

The following summarizes the write-off budget:

The City's budget for tax write-offs was approved for 2019 at \$125,000. As of December 5<sup>th</sup>, 2019, the City has \$129,466.34 in write-off charges. The City's share in this report is of \$873.86. This additional write-off will exceed the approved budget. The deficit will be absorbed within the Finance department's operating budget.

9) **LEGAL IMPLICATIONS :**

N/A

10) **RISK MANAGEMENT :**

N/A

11) **STRATEGIC IMPLICATIONS :**

N/A

12) **SUPPORTING DOCUMENTS:**

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