



**Municipality of Middlesex Centre
By-Law 2022-041**

Being a By-law of the Corporation of the Municipality of Middlesex Centre to authorize the Treasurer or his/her designate, to process tax adjustments under Sections 354, 356, 357, 358, and 359 of the Municipal Act, 2001

WHEREAS pursuant to Section 23.1 of the Municipal Act, 2001, authorizes a municipality to delegate its powers and duties under this and any other Act to a person or body, subject to certain restrictions;

AND WHEREAS Section 227 of the Municipal Act, 2001, provides that it is the role of the officers and employees of the municipality to: implement Council's decisions; establish administrative practices and procedures to carry out Council's decisions; carry out other duties required under the Municipal Act, 2001 or any other Act, and other duties assigned by the municipality;

AND WHEREAS the Council of the Municipality of Middlesex Centre has reviewed the process of cancelling, reducing, refunding, and/or apportioning property taxes and considers it desirable for the purposes of efficient management and service delivery to delegate to staff the authority relating to the adjustment of property taxes;

NOW THEREFORE BE IT RESOLVED THAT the Council of the Municipality of Middlesex Centre enacts as follows:

That the Municipality of Middlesex Centre hereby authorizes and delegates to the Treasurer or his/her designate as identified by the Treasurer, the authority to approve the following:

1. Remove unpaid taxes from the tax roll if:
 - a. the Council, on the recommendation of the Treasurer, writes off the taxes as uncollectible;
 - b. taxes are no longer payable as result of tax relief under sections of the Act or decision of any court or after an unsuccessful tax sale under Part XI. (Section 354)
2. a) divide land which is assessed in one block into two or more parcels and apportion the unpaid taxes on the land among the parcels, in proportion to their relative values.
b) direct what proportion of any part payment of taxes on the land is to be applied to each of the parcels (Section 356).
3. Cancel, reduce or refund all or part of taxes and payments in lieu of taxes levied on land in the year in respect of which an application is made if:
 - a) as a result of a change event, as defined in clause (a) of the definition of "change event" in subsection 34 (2.2) of the *Assessment Act*, during the taxation year, the property or portion of the property is eligible to be reclassified in a different class of real property, as defined in regulations made under that Act, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event, and no supplementary assessment is made in respect of the change event under subsection 34 (2) of the *Assessment Act*;
 - b) the land has become vacant land or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;

- c) the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;
 - 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, or
 - ii. was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;
 - e) a mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;
 - 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; or
 - g) repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year. (Section 357)
4. Cancel, reduce or refund all or part of the 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 that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property; or in the year or years in respect of which an assessment is made under section 33 or 34 of the Assessment Act for any overcharge caused by a gross or manifest error in the preparation of the assessment that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property. (Section 358)
 5. Increase the taxes levied on land in the year in respect of which the application is made to the extent of any undercharge caused by a gross or manifest error that is a clerical or factual error, including the transposition of figures, a typographical error or similar error, but not an error in judgement in assessing the land. (Section 359)
 6. That By-Law 2018-035 is hereby repealed.
 7. This By-Law comes into force and effect upon being passed.

PASSED AND ENACTED this 20th day of April, 2022

Aina DeViet, Mayor

James Hutson, Municipal Clerk