



The Corporation of the Township of Huron-Kinloss

Staff Report

Report Title: Delegation of Authority for S.357 (1)(d.1) for Tax Relief Applications

Date: May. 22, 2024

Report Number: TRE-2024-05-27

Department: Treasury

File Number: C11 TRE 24

Prepared By: Christine Heinisch, Treasurer

Attachments: Info Sheet Sickness or Extreme Poverty

Recommendation:

THAT the Township of Huron-Kinloss Council hereby receives Report TR-2024-05-27, as prepared by Christine Heinisch, Treasurer;

AND FURTHER THAT Council approves delegating its authority for the processing of applications under Section 357 (1)(d.1) of the *Municipal Act, 2001* S.O.2001, c.25, as amended, to the Assessment Review Board;

AND FURTHER THAT a By-law authorizing the Assessment Review Board to exercise the powers and functions of Council under subsections (1) and (5) with respect to applications made under subsection (1) be considered as a matters arising.

Background:

Section 357(1)(d.1) of the *Municipal Act, 2001* allows municipalities, through Council authority to cancel, reduce or refund of taxes levied on land in the year in respect of which the application is made, if the applicant is unable to pay taxes because of sickness or extreme poverty. The *Municipal Act, 2001* provides no definition or specific criteria as to what constitutes "sickness or extreme poverty". There is also no evidentiary requirements set out in the *Municipal Act, 2001* in support of such applications. This would require the Township to collect sensitive and personal information from an applicant and we do not currently have a policy or procedure in place in order to handle these types of applications.

Section 357(11) permits Council to pass a by-law authorizing the Assessment Review Board (ARB) to exercise the powers and functions of the council under subsections (1) and (5) with respect to applications made under subsection (1). Advantages of this approach is that it provides for a consistent approach by an independent body that has experience with this type of appeal, provides for confidentiality for personal information and strict evidentiary standards as well as provides for formal rules for proceeding in accordance with legislation related to the ARB These hearings are done in private and accessible manner.

Discussion/Analysis/Overview:

The Township historically has not received any applications under this section and does not currently have practices and procedures in place to handle the sensitive nature of these applications.

A copy of the ARB's information sheet for persons filing Sickness and Extreme Poverty appeals is attached to this report.

There are currently no applications of this type pending for the Municipality. We are recommending delegating the authority to the ARB as a proactive measure.

Financial Impacts:

Tax write-offs for Section 357 are included in the operating budget.

Performance Measurement:

To ensure fair and equitable process for vulnerable persons and to maintain their privacy.

Strategic Area:

- Embrace a thriving rural lifestyle
- Enhance Municipal Service Delivery
- Prepare for Inclusive Growth
- Ensure Financial Stability

Strategic Goal: Encourage citizen first delivery

Respectfully Submitted By:

Christine Heinisch, Manager of Financial Services/Treasurer

Report Approved By:

Jodi MacArthur, Chief Administrative Officer