

The Corporation of the Township of Huron-Kinloss



BY-LAW No.

2024 - 53

Being a By-Law to Authorize the Delegation of Authority for Certain Acts -
Municipal Act, 2001 subsection 357 (1) and (5) and 357 (1) (d.1)

WHEREAS Section 357 (1)(d.1) of the Municipal Act, 2001 as amended, authorizes applications to be made by any person to the Treasurer of a municipality for the cancellation, reduction or refund of taxes levied in the year in respect of which the application is made where such person is unable to pay taxes because of sickness or extreme poverty;

AND WHEREAS subsection 357(11) of the Municipal Act, 2001 as amended, authorizes the Council to pass a by-law to provide that the Assessment Review Board shall exercise the powers and functions of the Council under subsections 357(1)(d.1) and (5), with respect to applications under subsection 377 (1)(1.d);

AND WHEREAS any such by-law passed by Council shall apply to applications made in and after the year in which such by-law is passed and shall continue to apply until repealed;

AND WHEREAS it is deemed expedient and appropriate by the Corporation of the Township of Huron-Kinloss that the Assessment Review Board exercise the functions of Council under subsection 357 (1) and (d.1) of the Municipal Act, 2001 for the current year and each year hereafter until repealed;

NOW THEREFORE the Council of The Corporation of the Township of Huron-Kinloss **ENACTS** as follows;

1. That the Assessment Review Board shall exercise the functions of Council pursuant to subsections 357 (1) and (5), with respect to applications made under subsection 357 (1)(d.1) of the Municipal Act, 2001, as amended for the cancellation, reduction or refund of taxes leveled in the year in respect of which the application is made by persons who are unable to pay taxes because of sickness or extreme poverty.
2. That this by-law shall come into full force and effect upon its final passage.
3. That this by-law may be cited as the "Delegation of Authority (Assessment Review Board) By-law".

READ a FIRST and SECOND TIME this 22nd day of May, 2024.

READ a THIRD TIME and FINALLY PASSED this 22nd day of May, 2024

Mayor

Clerk