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Town of Aurora
Information Report
No. FIN24-059

Subject: Annual Cancellation, Reduction or Refund of Property Taxes Under Section 357 and 358 of the Municipal Act

Prepared by: Cameron Clara, Tax Administrator, Revenue

Department: Finance

Date: December 2, 2024

In accordance with the Procedure By-law, any Member of Council may request that this Information Report be placed on an upcoming General Committee or Council meeting agenda for discussion.

Executive Summary

This report provides information on the adjustments to property taxes and interest pursuant to the provisions of Section 357 and 358 of the *Municipal Act*.

- Fourteen Section 357 applications resulted in adjustments of \$49,755.83 in reduced taxes
- Nine Section 358 applications resulted in adjustments of \$3,757.75 in reduced taxes
- The Municipal Property Assessment Corporation reviews and verifies all applications

Background

Adjustments under Section 357

Under Section 357 of the *Municipal Act, 2001* (Act), property owners or their agents may apply for the cancellation of property taxes for the current year in response to changes in the current value assessment that result in an increase or decrease in property taxes. This property tax adjustment is not a result of the Town having failed to collect rightful taxes but rather adjusts the property taxes to the correct and proper amount.

Adjustments under Section 358

Under Section 358 of the Act, property owners or their agents may apply for the cancellation of property taxes due to gross or manifest errors made by the Municipal Property Assessment Corporation in the current value assessment for two years prior to the current taxation year. This property tax adjustment is not because of the Town having failed to collect rightful taxes but rather adjusts the property taxes to the correct and proper amount.

Analysis

Fourteen Section 357 applications resulted in adjustments of \$49,755.83 in reduced taxes

Fourteen applications were received prior to the deadline of February 28, 2024, for the 2024 taxation year for property taxes to be adjusted under Section 357 totaling \$49,755.83 as listed in Attachment 1 titled "Tax Adjustments under Section 357 of the Municipal Act". This amount represents an overall tax reduction to the properties.

Table 1 summarizes the 357 adjustments representing total property tax adjustments of \$49,755.83 by the respective shares.

Table 1
Summary of 357 Adjustments

Tax Year	2021-2024
Town of Aurora (\$)	(18,352.75)
York Region (\$)	(21,236.17)
Boards of Education (\$)	(10,166.91)
Total	(49,755.83)

The Town, as legislated to do so, will adjust the appropriate portions due to/from The Regional Municipality of York and the respective boards of education.

Property owners have until February 28, 2025, to apply under Section 357 for adjustments with respect to the 2024 taxation year.

Nine Section 358 applications resulted in adjustments of \$3,757.75 in reduced taxes

Nine applications were received under Section 358 for the taxation years 2017 to 2024. These adjustments are listed in Attachment 2 titled "Tax Adjustments under Section 358 of the Municipal Act" and result in an overall tax reduction to the affected properties.

Table 2 summarizes the 358 adjustments representing total property tax adjustments of \$3,757.75 by the respective shares.

Table 2
Summary of 358 Adjustments

Tax Year	2017-2024
Town of Aurora (\$)	(1,392.81)
York Region (\$)	(1,615.27)
Boards of Education (\$)	(749.67)
Total	(3,757.75)

The Town, as legislated to do so, will adjust the appropriate portions due to/from The Regional Municipality of York and the respective boards of education.

Property owners have until December 31, 2024, to apply under Section 358 for adjustments for one or both of the two years preceding the year in which the application is made.

The Municipal Property Assessment Corporation reviews and verifies all applications

The Municipal Property Assessment Corporation (MPAC) has reviewed all applications and have verified the assessment values and taxation periods used to determine the property tax adjustments.

MPAC's review of these type of applications occurs throughout the year with the adjustments to the tax bills being made as they are received.

Advisory Committee Review

Not applicable

Legal Considerations

In accordance with Section 357 of the Act, Council may cancel, reduce, or refund all or part of the taxes levied on a property for various reasons, including a change in assessments. An applicant has 35 days to appeal Council's decision to the Assessment Review Board. The Board will hear the appeal and make a decision, which is considered final.

In accordance with Section 358 of the Act, Council may cancel, reduce, or refund all or part of the taxes levied on a property for overcharges. MPAC must confirm that there was an error in the assessment.

Financial Implications

Table 3 below summarizes the total property tax adjustments for 357 and 358 applications. The Town's share of the property tax adjustments results in a net amount of \$19,745.56 being refunded to the property tax owners.

Table 3
Summary of 357 and 358 Adjustments

Adjustment Type	Town of Aurora (\$)	York Region (\$)	Boards of Education (\$)	Total (\$)
Section 357	(18,352.75)	(21,236.17)	(10,166.91)	(49,755.83)
Section 358	(1,392.81)	(1,615.27)	(749.67)	(3,757.75)
Total	(19,745.56)	(22,851.44)	(10,916.58)	(53,513.58)

The Town's 2024 budget for its share of all property tax adjustments such as 357's/358's, Assessment Review Board decisions, and Municipal Property Assessment Corporation's minutes of settlement (re-assessment, tax class change) is \$280,000.

Communications Considerations

Finance staff have advised each property owner in writing in this matter and updated the property tax accounts as required.

Climate Change Considerations

The recommendations from this report does not impact greenhouse gas emissions or impact climate change adaptation.

Link to Strategic Plan

Adjusting tax accounts to reflect verified adjustments to assessment values contributes to achieving the Strategic Plan guiding principal of “Leadership in Corporate Management” and improves transparency and accountability to the community.

Alternative(s) to the Recommendation

There are no alternatives to the recommendations contain in this report. The adjustments recommended are statutory and have been validated by Municipal Property Assessment Corporation and are now rightfully due to the property owners.

Conclusions

The adjustment of property taxes in this report under Sections 357 and 358 of the Act total \$53,513.58 with Aurora’s share being \$19,745.56.

Attachments

Attachment 1 - Tax Adjustments under Section 357 of the Municipal Act

Attachment 2 - Tax Adjustments under Section 358 of the Municipal Act

Previous Reports

Not applicable

Pre-submission Review

Agenda Management Team review on November 14, 2024

Approvals

Approved by Rachel Wainwright-van Kessel, Director, Finance

Approved by Doug Nadorozny, Chief Administrative Officer

Tax adjustments under Section 357 of the Municipal Act
(includes but not limited to fire, demolition, exemption, assessment error correction, tax class change)

Summary Total 357	Town	Region	Education	Total
	\$18,352.75	\$21,236.17	\$10,166.91	\$49,755.83

Municipal Act, Section 357

Roll #	Property Type	Reason for Adjustment	Amount Reduced				Year
			Town	Region	Education	Total	
1946 000.12432915.0000	Residential Taxable: Full	Damaged by Fire	\$1,624.61	\$1,880.53	\$824.67	\$4,329.81	2023
1946 000.12432915.0000	Residential Taxable: Full	Damaged by Fire	\$1,569.10	\$1,810.81	\$824.67	\$4,204.58	2022
1946 000.12432915.0000	Residential Taxable: Full	Damaged by Fire	\$1,523.80	\$1,759.43	\$824.67	\$4,107.90	2021
1946 000.04306802.0000	Residential Taxable: Full	Demolition/Razed by Fire	\$628.24	\$727.32	\$307.53	\$1,663.09	2024
1946 000.04306802.0000	Residential Taxable: Full	Demolition/Razed by Fire	\$265.57	\$307.41	\$134.81	\$707.79	2023
1946 000.04160800.0000	Residential Taxable: Full	Demolition/Razed by Fire	\$546.97	\$633.24	\$267.75	\$1,447.96	2024
1946 000.04160800.0000	Residential Taxable: Full	Demolition/Razed by Fire	\$79.48	\$92.00	\$40.35	\$211.83	2023
1946 000.01395600.0000	Residential Taxable: Full	Damaged by Fire	\$390.70	\$452.31	\$191.25	\$1,034.26	2024
1946 000.01395600.0000	Residential Taxable: Full	Damaged by Fire	\$222.96	\$258.08	\$113.18	\$594.22	2023
1946 000.12340023.0000	Commercial Taxable: Vacant Land	Classification Change	\$1,238.89	\$1,434.04	\$3,878.99	\$6,551.92	2023
1946 000.06690207.0000	Residential Taxable: Full	Became Exempt	\$2,453.56	\$2,840.54	\$1,201.05	\$6,495.15	2024
1946 000.06772500.0000	Residential Taxable: Full	Became Exempt	\$1,766.04	\$2,044.57	\$864.50	\$4,675.11	2024
1946 000.06772200.0000	Residential Taxable: Full	Became Exempt	\$1,416.69	\$1,640.13	\$693.49	\$3,750.31	2024
1946 000.03145500.0000	Commercial Payment in Lieu General Rate	Classification Change	\$4,626.14	\$5,355.76	\$0.00	\$9,981.90	2024
Total			\$18,352.75	\$21,236.17	\$10,166.91	\$49,755.83	2024

2024 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Year
1946 000.04306802.0000	Residential Taxable: Full	Demolition/Razed by Fire	\$628.24	\$727.32	\$307.53	\$1,663.09	2024
1946 000.04160800.0000	Residential Taxable: Full	Demolition/Razed by Fire	\$546.97	\$633.24	\$267.75	\$1,447.96	2024
1946 000.01395600.0000	Residential Taxable: Full	Damaged by Fire	\$390.70	\$452.31	\$191.25	\$1,034.26	2024
1946 000.06690207.0000	Residential Taxable: Full	Became Exempt	\$2,453.56	\$2,840.54	\$1,201.05	\$6,495.15	2024
1946 000.06772500.0000	Residential Taxable: Full	Became Exempt	\$1,766.04	\$2,044.57	\$864.50	\$4,675.11	2024
1946 000.06772200.0000	Residential Taxable: Full	Became Exempt	\$1,416.69	\$1,640.13	\$693.49	\$3,750.31	2024
1946 000.03145500.0000	Commercial Payment in Lieu General Rate	Classification Change	\$4,626.14	\$5,355.76	\$0.00	\$9,981.90	2024
Total			\$11,828.34	\$13,693.87	\$3,525.57	\$29,047.78	

2023 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Year
1946 000.12432915.0000	Residential Taxable: Full	Damaged by Fire	\$1,624.61	\$1,880.53	\$824.67	\$4,329.81	2023
1946 000.04306802.0000	Residential Taxable: Full	Demolition/Razed by Fire	\$265.57	\$307.41	\$134.81	\$707.79	2023
1946 000.04160800.0000	Residential Taxable: Full	Demolition/Razed by Fire	\$79.48	\$92.00	\$40.35	\$211.83	2023
1946 000.01395600.0000	Residential Taxable: Full	Damaged by Fire	\$222.96	\$258.08	\$113.18	\$594.22	2023
1946 000.12340023.0000	Commercial Taxable: Vacant Land	Classification Change	\$1,238.89	\$1,434.04	\$3,878.99	\$6,551.92	2023
Total			\$3,431.51	\$3,972.06	\$4,992.00	\$12,395.57	

2022 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Year
1946 000.12432915.0000	Residential Taxable: Full	Damaged by Fire	\$1,569.10	\$1,810.81	\$824.67	\$4,204.58	2022
Total			\$1,569.10	\$1,810.81	\$824.67	\$4,204.58	

2021 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Year
1946 000.12432915.0000	Residential Taxable: Full	Damaged by Fire	\$1,523.80	\$1,759.43	\$824.67	\$4,107.90	2021
Total			\$1,523.80	\$1,759.43	\$824.67	\$4,107.90	

Tax adjustments under Section 358 of the Municipal Act
(overcharged caused by an error in assessment - clerical, typographical)

Summary Total 358	Town	Region	Education	Total
	\$1,392.81	\$1,615.27	\$749.67	\$3,757.75

Municipal Act, Section 358

Roll #	Property Type	Reason for Adjustment	Amount Reduced				Taxation Year
			Town	Region	Education	Total	
194600011203029.0000	Residential Taxable: Full	Gross or maniest clerical error	\$114.54	\$132.58	\$58.14	\$305.26	2023
194600011203029.0000	Residential Taxable: Full	Gross or maniest clerical error	\$35.46	\$40.92	\$18.64	\$95.02	2022
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$214.00	\$247.71	\$108.63	\$570.34	2023
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$206.69	\$238.53	\$108.63	\$553.85	2022
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$200.72	\$231.76	\$108.63	\$541.11	2021
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$197.58	\$228.35	\$108.63	\$534.56	2020
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$153.65	\$179.21	\$85.73	\$418.59	2019
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$106.86	\$124.47	\$60.35	\$291.68	2018
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$163.31	\$191.74	\$92.29	\$447.34	2017
Total			\$1,392.81	\$1,615.27	\$749.67	\$3,757.75	

2023 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Taxation Year
194600011203029.0000	Residential Taxable: Full	Gross or maniest clerical error	\$114.54	\$132.58	\$58.14	\$305.26	2023
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$214.00	\$247.71	\$108.63	\$570.34	2023
Total			\$328.54	\$380.29	\$166.77	\$875.60	

2022 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Taxation Year
194600011203029.0000	Residential Taxable: Full	Gross or maniest clerical error	\$35.46	\$40.92	\$18.64	\$95.02	2022
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$206.69	\$238.53	\$108.63	\$553.85	2022
Total			\$242.15	\$279.45	\$127.27	\$648.87	

2021 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Taxation Year
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$200.72	\$231.76	\$108.63	\$541.11	2021
Total			\$200.72	\$231.76	\$108.63	\$541.11	

2020 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Taxation Year
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$197.58	\$228.35	\$108.63	\$534.56	2020
Total			\$197.58	\$228.35	\$108.63	\$534.56	

2019 Taxation Year

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Taxation Year
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$153.65	\$179.21	\$85.73	\$418.59	2019
Total			\$153.65	\$179.21	\$85.73	\$418.59	

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Taxation Year
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$106.86	\$124.47	\$60.35	\$291.68	2018
Total			\$106.86	\$124.47	\$60.35	\$291.68	

Roll #	Property Type	Reason for Adjustment	Town	Region	Education	Total	Taxation Year
194600011203028.0000	Residential Taxable: Full	Gross or maniest clerical error	\$163.31	\$191.74	\$92.29	\$447.34	2017
Total			\$163.31	\$191.74	\$92.29	\$447.34	