



THE CORPORATION OF THE TOWN OF AMHERSTBURG

OFFICE OF CORPORATE SERVICES

MISSION STATEMENT: Committed to delivering cost-effective and efficient services for the residents of the Town of Amherstburg with a view to improve and enhance their quality of life.

Author's Name: Elke Leblanc	Report Date: November 21, 2018
Author's Phone: 519 736-0012 ext. 2252	Date to Council: December 10, 2018
Author's E-mail: eleblanc@amherstburg.ca	Resolution #: N/A

To: Mayor and Members of Town Council

Subject: 2018 Tax Write Offs and Rebates

1. RECOMMENDATION:

It is recommended that:

1. The report from the Supervisor of Revenue dated November 21, 2018 regarding 2018 Write-offs and Rebates **BE RECEIVED**; and,
2. The property tax adjustments outlined in this report **BE AFFIRMED**.

2. BACKGROUND:

Property tax write-offs and rebates are applied based on one or more of the following:

1. Application under sections 110(17), 357, 358, 361(1), 361(4), 364(1), 365 of the Municipal Act, R.S.O. 2001, c25.
2. Assessment Review Board decisions or Minutes of Settlement.

The mandatory programs complied with by the Municipality:

- Rebates for Charities (Section 361, Municipal Act 2001, as amended) [Every municipality shall have a tax rebate program for eligible charities for the purposes of giving them relief from taxes or amounts paid on account of taxes on eligible property they occupy.] Tax policy under this section is established by the County of Essex under By-law and applies to all of its lower-tier municipalities.

- Write-Offs (Section 354, Municipal Act 2001, as amended) [Municipalities shall not remove unpaid taxes from the roll except in accordance with this section, which includes write-offs under various sections of the Act or a decision of any court.]
- Vacant Unit Rebates (Section 364, Municipal Act 2001, as amended) [Every municipality shall have a program to provide tax rebates to owners for property that has vacant portions if that property is in any of the commercial classes or industrial classes]. Effective for the 2018 property taxation year, Vacant Unit Rebates (Section 364) have been eliminated for municipalities within the County of Essex.

The optional programs complied with by the Municipality are:

- 357 / 358 Reductions (Section 357/358, Municipal Act 2001, as amended) [A Municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which certain criteria is met.] Applications for the cancellation, reduction or refund of taxes are initially made to municipal Council, and can be appealed to the Assessment Review Board.
- Tax relief for low income seniors or low income persons with disabilities (Section 319, Municipal Act 2001, as amended) Tax policy under this section is established by the County of Essex under By-law and applies to all of its lower-tier municipalities.
- Tax reduction for heritage property (Section 365.2, Municipal Act 2001, as amended) [A local municipality may establish a program to provide tax reductions or refunds in respect of eligible heritage property.] The Town has adopted By-law 2012-112 to provide 40% rebate on property taxes once every three years for eligible applicants under this program.
- Canada Ontario Affordable Housing Program (COHAP) (Section 110(17)): Under the Canada Ontario Affordable Housing Program, property taxes for rental and supportive housing projects are set at an effective rate equivalent to or lower than the single-residential rate. The Town adopted By-law 2015-35 to provide for agreements under this program for eligible properties.

3. **DISCUSSION:**

In accordance with past practice and as required under legislation, property tax adjustments have been processed as outlined in Appendix A to this report and are reported to Council for information (mandatory) and affirmation (optional).

4. **RISK ANALYSIS:**

Property assessment appeals and corrections, as well as applications for tax adjustment, occur on an ad hoc basis, may affect multiple taxation years and vary from year to year. The volume of adjustments, timing of their processing and determination of taxation impacts are largely outside the control of the municipality.

As such, there is financial risk related to ongoing appeals for current and prior years' taxation that have not been resolved at the time of reporting and which are likely to have an impact on municipal expense in the future.

5. FINANCIAL MATTERS:

Changes to the returned roll assessment value and/or tax classification, as determined by MPAC, resulted in adjustments to property taxes. Although tax adjustments cover the assessment periods from 2015 through 2018, the reductions to property taxes were incurred and funded entirely in 2018 as an expense in the non-departmental budget centre and are projected to be within budget for 2018.

The chart below provides a summary of adjustments by assessment year and taxing authority.

Year	Capital Replace Levy	Capital Reserve Levy	County Levy	Municipal Levy	School Boards	Total
2015	\$ (4.45)	\$ (4.45)	\$ (114.04)	\$ (222.23)	\$ (49.02)	\$ (394.19)
2016	\$ (64.08)	\$ (64.08)	\$ (1,636.49)	\$ (3,204.67)	\$ (666.06)	\$ (5,635.38)
2017	\$ (680.76)	\$ (680.76)	\$ (17,320.93)	\$ (33,979.62)	\$ (32,862.20)	\$ (85,524.28)
2018	\$ (1,152.55)	\$ (1,152.55)	\$ (21,592.76)	\$ (42,107.15)	\$ (2,027.11)	\$ (68,032.12)
	\$ (1,901.84)	\$ (1,901.84)	\$ (40,664.22)	\$ (79,513.67)	\$ (35,604.39)	\$ (159,585.97)

As shown above, property tax adjustments for write-offs and rebates processed in 2018 total \$159,585.97. Of the total adjustments the municipal share is \$83,317.36 as follows:

2018 Municipal Levy	\$ 79,513.67
2018 Capital Replacement Levy	\$ 1,901.84
2018 Capital Reserve Levy	<u>\$ 1,901.84</u>
	\$ 83,317.36

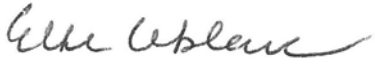
Appendix A to this report provides a detailed listing of the adjustments processed for 2018.

6. CONSULTATIONS:

None.

7. **CONCLUSION:**

The property tax write-offs and rebates processed in 2018 were completed in accordance with applicable legislation and policy as outlined in this report.



Elke Leblanc
Supervisor of Revenue



Justin Rousseau
Treasurer

Report Approval Details

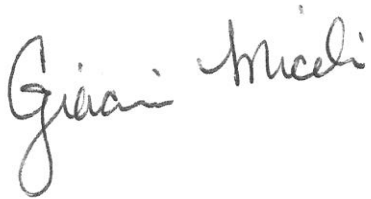
Document Title:	2018 Tax Write-Offs and Rebates.docx
Attachments:	- Schedule A - Write off and Rebate Adjustments Processed in 2018.pdf
Final Approval Date:	Dec 5, 2018

This report and all of its attachments were approved and signed as outlined below:



Cheryl Horrobin - Dec 5, 2018 - 10:24 AM

Task assigned to Mark Galvin was completed by assistant Dawn Morencie



John Miceli - Dec 5, 2018 - 1:39 PM



Paula Parker - Dec 5, 2018 - 2:48 PM

APPENDIX A
Write Offs and Rebates Issued in 2018

Assessment Tax Roll	Municipal Levies	County Levy	School Board Levy	Total	Reason	Description
3729 510 000 09200	\$ 2,824.47	\$ 1,384.03	\$ 527.60	\$ 4,736.10	Section 354	Property Assessment Notice
3729 390 000 05700	\$ (411.63)	\$ (200.11)	\$ (71.40)	\$ (683.14)		
3729 420 000 72518	\$ (147.00)	\$ (71.47)	\$ (25.50)	\$ (243.97)		
3729 440 000 06200	\$ (774.17)	\$ (376.35)	\$ 2,046.11	\$ 895.59		
3729 490 000 05700	\$ (774.23)	\$ (376.40)	\$ (134.30)	\$ (1,284.93)		
3729 500 000 32800	\$ (862.45)	\$ (419.28)	\$ (149.60)	\$ (1,431.33)		
3729 510 000 09200	\$ 1,925.82	\$ 936.23	\$ 334.05	\$ 3,196.10		
3729 540 000 10600	\$ (49.01)	\$ (23.82)	\$ (8.50)	\$ (81.33)		
3729 540 000 10700	\$ 98.00	\$ 47.64	\$ 17.00	\$ 162.64		
3729 540 000 11500	\$ (98.00)	\$ (47.64)	\$ (17.00)	\$ (162.64)		
3729 600 000 11433	\$ 143.23	\$ 69.62	\$ 24.84	\$ 237.69		
3729 600 000 11435	\$ 150.14	\$ 72.98	\$ 26.04	\$ 249.16		
3729 600 000 11437	\$ 151.77	\$ 73.78	\$ 26.33	\$ 251.88		
3729 600 000 11506	\$ 152.72	\$ 74.25	\$ 26.49	\$ 253.46		
3729 600 000 11508	\$ 150.05	\$ 72.94	\$ 26.03	\$ 249.02		
3729 600 000 11510	\$ 152.32	\$ 74.05	\$ 26.42	\$ 252.79		
3729 440 000 02900	\$ (717.42)	\$ (348.77)	\$ (124.44)	\$ (1,190.63)	Section 354	Conservation Land Tax Incentive Program
3729 460 000 27505	\$ (2,023.32)	\$ (983.64)	\$ (350.97)	\$ (3,357.93)		
3729 480 000 06600	\$ 425.67	\$ 208.58	\$ 79.51	\$ 713.76		
3729 480 000 06600	\$ (1,902.18)	\$ (932.10)	\$ (355.32)	\$ (3,189.60)		
3729 280 000 04400	\$ (1,471.58)	\$ (715.41)	\$ (255.26)	\$ (2,442.25)		
3729 380 000 03800	\$ (867.45)	\$ (421.72)	\$ (150.46)	\$ (1,439.63)		
3729 390 000 01602	\$ (28.79)	\$ (13.99)	\$ (4.99)	\$ (47.77)		
3729 400 000 07900	\$ (678.85)	\$ (330.02)	\$ (117.75)	\$ (1,126.62)		
3729 480 000 06600	\$ (2,005.28)	\$ (974.85)	\$ (347.83)	\$ (3,327.96)		
3729 500 000 39400	\$ (572.64)	\$ (278.39)	\$ (99.33)	\$ (950.36)		
3729 490 000 07800	\$ (39.43)	\$ (19.46)	\$ (8.36)	\$ (67.25)	Section 354	Minutes of Settlement
3729 500 000 39900	\$ (267.17)	\$ (131.18)	\$ (53.39)	\$ (451.74)		
3729 100 000 00200	\$ (2,397.77)	\$ (1,174.95)	\$ (3,135.14)	\$ (6,707.86)		
3729 390 000 05700	\$ (402.48)	\$ (197.22)	\$ (75.19)	\$ (674.89)		
3729 420 000 72518	\$ (71.86)	\$ (35.22)	\$ (13.43)	\$ (120.51)		
3729 460 000 19700	\$ (208.43)	\$ (102.13)	\$ (38.93)	\$ (349.49)		
3729 500 000 39900	\$ 174.42	\$ 85.46	\$ 32.58	\$ 292.46		
3729 300 000 02700	\$ (112.70)	\$ (54.79)	\$ (19.55)	\$ (187.04)		
3729 390 000 08800	\$ (19.60)	\$ (9.53)	\$ (3.40)	\$ (32.53)		
3729 420 000 02788	\$ (678.52)	\$ (329.87)	\$ (117.69)	\$ (1,126.08)		
3729 420 000 31300	\$ (63.71)	\$ (30.97)	\$ (11.05)	\$ (105.73)		
3729 420 000 31400	\$ (136.72)	\$ (66.46)	\$ (23.72)	\$ (226.90)		
3729 460 000 20800	\$ (1,715.12)	\$ (833.80)	\$ (297.50)	\$ (2,846.42)		
3729 500 000 39900	\$ (1.96)	\$ (0.94)	\$ (0.35)	\$ (3.25)		
3729 510 000 03100	\$ (264.62)	\$ (128.64)	\$ (45.90)	\$ (439.16)		
3729 540 000 27400	\$ (73.50)	\$ (35.74)	\$ (12.75)	\$ (121.99)		
3729 570 000 04420	\$ (741.08)	\$ (360.28)	\$ (128.54)	\$ (1,229.90)		
3729 600 000 09150	\$ (87.22)	\$ (42.41)	\$ (15.13)	\$ (144.76)		
3729 420 000 06300	\$ (23.81)	\$ (11.75)	\$ (5.05)	\$ (40.61)	Section 357	Demolition and/or Razed by Fire
3729 500 000 32800	\$ (83.01)	\$ (40.95)	\$ (17.60)	\$ (141.56)		
3729 420 000 06300	\$ (84.65)	\$ (41.58)	\$ (16.92)	\$ (143.15)		
3729 430 000 09900	\$ (519.09)	\$ (254.88)	\$ (103.74)	\$ (877.71)		
3729 500 000 32800	\$ (790.21)	\$ (388.00)	\$ (157.92)	\$ (1,336.13)		
3729 110 000 07600	\$ (481.39)	\$ (235.89)	\$ (89.93)	\$ (807.21)		
3729 420 000 06300	\$ (105.42)	\$ (51.65)	\$ (19.69)	\$ (176.76)		
3729 420 000 10000	\$ (281.56)	\$ (137.97)	\$ (52.60)	\$ (472.13)		
3729 430 000 09900	\$ (1,648.08)	\$ (807.58)	\$ (307.86)	\$ (2,763.52)		
3729 500 000 32800	\$ (824.11)	\$ (403.82)	\$ (153.94)	\$ (1,381.87)		
3729 340 000 04200	\$ (36.48)	\$ (17.74)	\$ (6.33)	\$ (60.55)		
3729 390 000 07350	\$ (443.61)	\$ (215.66)	\$ (76.94)	\$ (736.21)		
3729 420 000 06300	\$ (107.82)	\$ (52.41)	\$ (18.70)	\$ (178.93)		
3729 420 000 10000	\$ (382.24)	\$ (185.82)	\$ (66.30)	\$ (634.36)		
3729 430 000 09900	\$ (1,761.92)	\$ (856.55)	\$ (305.62)	\$ (2,924.09)		
3729 450 000 06325	\$ (4.61)	\$ (2.25)	\$ (0.79)	\$ (7.65)		
3729 510 000 10700	\$ (57.26)	\$ (27.84)	\$ (9.93)	\$ (95.03)		
3729 580 000 00350	\$ (326.46)	\$ (158.70)	\$ (56.62)	\$ (541.78)		
3729 630 000 02600	\$ (733.68)	\$ (356.68)	\$ (127.26)	\$ (1,217.62)		
3729 620 000 03010	\$ (874.94)	\$ (427.14)	\$ (158.16)	\$ (1,460.24)		
3729 490 000 07800	\$ (528.26)	\$ (256.81)	\$ (91.63)	\$ (876.70)		
3729 173 000 18400	\$ (335.68)	\$ (163.20)	\$ (58.23)	\$ (557.11)	Road Access	
3729 420 000 18353	\$ (26.66)	\$ (13.16)	\$ (5.66)	\$ (45.48)	Section 358	Gross Manifest Error Change in Factual Information
3729 420 000 18353	\$ (58.22)	\$ (28.72)	\$ (12.35)	\$ (99.29)		
3729 420 000 18353	\$ (169.32)	\$ (83.15)	\$ (33.84)	\$ (286.31)		
3729 490 000 07800	\$ (1,502.39)	\$ (737.70)	\$ (300.25)	\$ (2,540.34)		
3729 490 000 07800	\$ (516.50)	\$ (253.09)	\$ (96.47)	\$ (866.06)		
3729 050 000 02300	\$ (2,111.19)	\$ (1,034.52)	\$ (2,760.42)	\$ (5,906.13)	Section 361	Charity Rebate
3729 110 000 10400	\$ (478.51)	\$ (234.48)	\$ (625.67)	\$ (1,338.66)		
3729 240 000 00600	\$ (412.36)	\$ (202.06)	\$ (539.17)	\$ (1,153.59)		
3729 240 000 01500	\$ (267.13)	\$ (130.90)	\$ (349.28)	\$ (747.31)		
3729 110 000 02900	\$ (6,174.40)	\$ (3,001.66)	\$ (1,071.00)	\$ (10,247.06)	Section 364	Legion Rebate
3729 050 000 02300	\$ (2,137.42)	\$ (1,047.38)	\$ (2,794.73)	\$ (5,979.53)		
3729 060 000 00400	\$ (610.07)	\$ (298.95)	\$ (797.69)	\$ (1,706.71)		
3729 110 000 03000	\$ (171.39)	\$ (83.98)	\$ (224.08)	\$ (479.45)		
3729 240 000 01500	\$ (239.45)	\$ (117.34)	\$ (313.10)	\$ (669.89)		
3729 270 000 03200	\$ (825.73)	\$ (404.62)	\$ (1,079.65)	\$ (2,310.00)		
3729 350 000 01000	\$ (5,374.53)	\$ (2,636.79)	\$ (5,739.25)	\$ (13,750.57)		
3729 420 000 07601	\$ (1,302.99)	\$ (638.49)	\$ (973.00)	\$ (2,914.47)		
3729 420 000 07900	\$ (1,204.59)	\$ (590.27)	\$ (1,575.03)	\$ (3,369.88)		
3729 420 000 07931	\$ (1,467.44)	\$ (719.07)	\$ (1,918.70)	\$ (4,105.21)		
3729 420 000 07950	\$ (6,764.14)	\$ (3,314.54)	\$ (5,051.09)	\$ (15,129.76)		
3729 420 000 08100	\$ (1,696.65)	\$ (831.39)	\$ (1,266.97)	\$ (3,795.01)		
3729 460 000 27600	\$ (1,842.10)	\$ (902.66)	\$ (1,375.58)	\$ (4,120.34)		
3729 470 000 04100	\$ (1,828.28)	\$ (895.89)	\$ (1,365.26)	\$ (4,089.43)		
3729 600 000 07600	\$ (171.39)	\$ (83.98)	\$ (224.10)	\$ (479.47)		
3729 050 000 01400	\$ (1,020.57)	\$ (500.08)	\$ (190.63)	\$ (1,711.28)	Section 365	Heritage Rebate
3729 160 000 02000	\$ (8,857.86)	\$ (4,306.24)	\$ -	\$ (13,164.10)	COAHP	Bylaw 2010-15 Bylaw 2010-74
3729 160 000 02100	\$ (11,334.51)	\$ (5,510.26)	\$ -	\$ (16,844.77)		
	\$ (83,317.36)	\$ (40,664.22)	\$ (35,604.39)	\$ (159,585.97)		

Summary of Write Off and Rebate by Reason

Reason	Municipal Levies	County Levy	School Board Levy	Total
Section 354	\$ (14,317.28)	\$ (6,967.99)	\$ (3,019.67)	\$ (24,304.94)
Section 357	\$ (10,434.29)	\$ (5,094.87)	\$ (1,901.76)	\$ (17,430.92)
Section 358	\$ (2,273.09)	\$ (1,115.82)	\$ (448.57)	\$ (3,837.48)
Section 361	\$ (9,443.59)	\$ (4,603.62)	\$ (5,345.54)	\$ (19,392.75)
Section 364	\$ (25,636.17)	\$ (12,565.34)	\$ (24,698.22)	\$ (62,899.73)
Section 365	\$ (1,020.57)	\$ (500.08)	\$ (190.63)	\$ (1,711.28)
COAHP	\$ (20,192.37)	\$ (9,816.50)	\$ -	\$ (30,008.87)
	\$ (83,317.36)	\$ (40,664.22)	\$ (35,604.39)	\$ (159,585.97)