

City Council Report

REPORT NUMBER 035-2026-Corporate Services-Revenue

DATE

PREPARED

February 5, 2026

FILE

**CITY COUNCIL
MEETING DATE**

March 17, 2026

SUBJECT

Application For Cancellation, Reduction or Refund of Taxes Under
Section 358 of The Municipal Act

RECOMMENDATION TO CITY COUCIL

WITH RESPECT to Report 035-2026-Corporate Services-Revenue, we recommend that the cancellation, reduction or refund of taxes totaling \$3,201.89 due to gross or manifest errors in the preparation of the assessment rolls as outlined in the Report be approved;

AND THAT any necessary by-laws be presented to City Council for ratification.

EXECUTIVE SUMMARY

This Report recommends for approval the reduction and/or refund of property taxes, totaling \$3,201.89 in accordance with Section 358 of the *Municipal Act, 2001*.

DISCUSSION

The Municipal Property Assessment Corporation (MPAC) is responsible for assessing all property in Ontario and delivering an annual assessment roll to municipalities to support the calculation of property taxes.

Any person who was overcharged due to any gross or manifest error in the preparation of the assessment roll that was an error of fact, which may include clerical errors, the transposition of figures or typographical errors, may make application for a reduction under Section 358 of the *Municipal Act, 2001*. This Section does not provide for errors in judgement in making the assessment upon which the taxes have been levied.

Attachment A contains a listing of proposed tax reductions arising from applications under Section 358 of the *Municipal Act, 2001*. This section provides for applications to be submitted to Council for the cancellation, reduction or refund of taxes levied in each or either of the two years preceding the year in which the application is made in cases where an assessment appeal has not been made under the *Assessment Act*.

The Municipal Property Assessment Corporation has confirmed gross or manifest errors of fact and has made assessment reductions.

FINANCIAL IMPLICATION

The 2026 Operating Budget includes an allowance for tax refunds arising from applications under Section 358 of the Municipal Act, 2001.

BACKGROUND

Section 358 of the *Municipal Act, 2001*, provides that Council may consider applications for adjustments of taxes for the prior two years where over-billings are a result of gross or manifest errors in assessment.

REFERENCE MATERIAL ATTACHED

Attachment A – Application for Cancellation, Reduction or Refund of Taxes Under Section 358 of the Municipal Act, 2001.

REPORT PREPARED BY

Chantal Harris, CPA, Manager – Billing & Collection Services

REPORT SIGNED AND VERIFIED BY

Keri Greaves, CPA, Commissioner – Corporate Services & City Treasurer

03/05/2026 (MM/DD/YEAR)