

# City Council Report

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**REPORT NUMBER** 276-2025-Corporate Services-Revenue

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**DATE**

**PREPARED**

August 22, 2025

**FILE**

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**CITY COUNCIL  
MEETING DATE**

September 16, 2025

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**SUBJECT**

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

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## **RECOMMENDATION TO CITY COUCIL**

WITH RESPECT to Report 276-2025-Corporate Services-Revenue, we recommend that the cancellation, reduction or refund of taxes totaling \$16,655.57 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 \$16,655.57 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 2025 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

09/05/2025 (MM/DD/YEAR)