

BY-LAW NUMBER 2024 –           

OF THE

CORPORATION OF THE CITY OF KITCHENER

(being a by-law to delegate authority to adjust property taxes pursuant to Sections 354, 357, 358, 359 of the Municipal Act to staff)

WHEREAS Section 23.1, of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, provides that the Council of a municipality may, by by-law, delegate its powers and duties under this and any other Act to a person or body, subject to certain restrictions;

AND WHEREAS Council of the Corporation of the City of Kitchener for purposes of efficient management and service delivery, deems beneficial to delegate to staff the authority relating to the adjustment of property taxes under these sections;

AND WHEREAS Section 227 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, states that it is the role of the officers and employees of the municipality to carry out duties required under any applicable legislation and other duties assigned by the municipality;

AND WHEREAS pursuant to Section 354 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, the treasurer of a local municipality shall remove unpaid taxes from the tax roll if,

- a. the council of the local municipality, on the recommendation of the treasurer, writes off the taxes as uncollectible;
- b. the taxes are no longer payable as a result of tax relief under section 319, 345, 357, 358, 362, 364, 365, 365.1 or 365.2 or a decision of any court; or
- c. the taxes are no longer payable pursuant to section 33 (1.1) of the Assessment Act.

AND WHEREAS pursuant to Section 357 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, a municipality may cancel, reduce, or refund taxes as follows:

- a. as a result of a change event, as defined in clause (a) of the definition of “change event” in subsection 34 (2.2) of the Assessment Act, during the taxation year, the property or portion of the property is eligible to be reclassified in a different class of real property, as defined in regulations made under that Act, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event, and no supplementary assessment is made in respect of the change event under subsection 34 (2) of the Assessment Act;

- b. the land has become vacant land or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;
- c. the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;
- d. during the year or during the preceding year after the return of the assessment roll, a building on the land,
  - i. was razed by fire, demolition or otherwise, or
  - ii. was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;
- d.1 the applicant is unable to pay taxes because of sickness or extreme poverty;
- e. a mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;
- f. a person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property; or
- g. repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year.

AND WHEREAS pursuant to Section 358 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of the taxes levied on land,

- a. in one or both of the two years preceding the year in which the application is made for any overcharge caused by a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property; or
- b. in the year or years in respect of which an assessment is made under section 33 or 34 of the Assessment Act for any overcharge caused by a gross or manifest error in the preparation of the assessment that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property.

AND WHEREAS pursuant to Section 359 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, upon application made by the treasurer of the local municipality, a local municipality may increase the taxes levied on land in the year in respect of which the application is made to the extent of any undercharge caused by a gross or manifest error that is a clerical or factual error, including the transposition of figures, a typographical error or similar error, but not an error in judgement in assessing the land.

NOW THEREFORE the Council of The Corporation of the City of Kitchener enacts as follows:

1. That on behalf of the City of Kitchener the authority to adjust property taxes under Sections 354, 357, 358 and 359 of the Municipal Act, 2001, S.O. 2001, c. 25, as amended, is delegated to the following staff or their successors thereof:

- Chief Financial Officer (CFO)
- Director of Revenue
- Manager of Taxation and Payment Processing
- A person who is appointed by the CFO or selected from time to time by one of the above delegates to act in their stead.

PASSED at the Council Chambers in the City of Kitchener this 29th day of April, 2024.

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Mayor

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Clerk