

**9. UNCOLLECTIBLE TAXES – SECTION 354 (1)(2)(4) OF THE MUNICIPAL  
ACT, 2001, S.O. 2001 C.25**

**TAXES NON PERCEVABLES – ARTICLE 354 (1)(2)(4) DE LA LOI SUR LES  
MUNICIPALITÉS, 2001, L.R.O. 2001, c. 25**

**COMMITTEE RECOMMENDATION**

**That Council approve taxes totalling \$54,478 be written-off from the tax roll in accordance with the provisions of section 354 of the *Municipal Act, 2001*, for the properties listed on Document 1.**

**RECOMMANDATION DU COMITÉ**

**Que le Conseil approuve le retranchement des impôts totalisant 54,478 \$ du rôle de perception, en application de l'article 354 de la *Loi de 2001 sur les municipalités*, pour ce qui est des propriétés inscrites dans le document 1.**

**DOCUMENTATION/DOCUMENTATION**

1. Deputy City Treasurer's report, Corporate Finance, Corporate Services Department, dated 6 March 2018 (ACS2018-CSD-REV-0001).

Rapport de la Trésorière municipale adjointe, Finances municipales, Direction générale des services organisationnels, daté le 6 mars 2018 (ACS2018-CSD-REV-0001).

**Report to  
Rapport au:**

**Finance and Economic Development Committee  
Comité des finances et du développement économique  
3 April 2018 / 3 avril 2018**

**and Council  
et au Conseil  
11 April 2018 / 11 avril 2018**

**Submitted on March 6, 2018  
Soumis le 6 mars 2018**

**Submitted by  
Soumis par:  
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**Ward: CITY WIDE / À L'ÉCHELLE DE LA VILLE      File Number: ACS2018-CSD-REV-0001**

**SUBJECT: UNCOLLECTIBLE TAXES – SECTION 354 (1)(2)(4) OF THE  
MUNICIPAL ACT, 2001, S.O. 2001 C.25**

**OBJET: TAXES NON PERCEVABLES – ARTICLE 354 (1)(2)(4) DE LA LOI SUR  
LES MUNICIPALITÉS, 2001, L.R.O. 2001, c. 25**

## **REPORT RECOMMENDATIONS**

**That the Finance and Economic Development Committee recommend Council approve taxes totalling \$54,478 be written-off from the tax roll in accordance with the provisions of section 354 of the *Municipal Act, 2001*, for the properties listed on Document 1.**

## **RECOMMANDATIONS DU RAPPORT**

**Que le Comité des finances et du développement économique recommandent l'approbation par le Conseil municipal qu'en vertu de l'article 354 de la Loi sur les municipalités, 2001, que les impôts de 54,478\$ soient retranchés du rôle de perception, concernant les propriétés de la liste intitulée Document 1.**

## **BACKGROUND**

In accordance with the provisions of Section 354 of the *Municipal Act, 2001*, this report recommends that uncollectible outstanding taxes in the amount of \$54,478 be written-off and removed from the tax roll.

## **DISCUSSION**

The provisions of section 354 allow the Treasurer to remove taxes from the tax roll. Council must approve the write-off the taxes as uncollectible following a recommendation of the Treasurer that includes a written explanation of why conducting a tax sale would be ineffective or inappropriate.

Staff have determined that taxes billed on two properties are uncollectible or no longer payable and should be written-off. Details of the properties, including the reason and the amounts that are being recommended for write-off, are provided in the supporting documentation on file with the Deputy City Treasurer, Revenue.

The accounts included under the report recommendation are not write-offs for bad or uncollectible debts or unsuccessful tax sale, but are cancellations and reductions primarily due to duplication of assessment on new and retired roll numbers or due to other assessment errors of this type. A section 354 of the *Municipal Act* write off if the only mechanism to remove the taxes from the tax roll that should not have been billed.

A total amount of \$54,478 representing the City and education portion of taxes is recommended for approval to be removed from the taxes receivable pursuant to section

354 of the *Municipal Act, 2001*. Of this total, the City's share of the taxes is estimated at \$40,194.08. The City's budget includes a provision for such adjustments.

### **RURAL IMPLICATIONS**

There are no rural implications to approving the recommendations in the report.

### **CONSULTATION**

The public consultation process is not applicable.

### **COMMENTS BY THE WARD COUNCILLOR(S)**

There are no comments by Ward Councillors.

### **ADVISORY COMMITTEE(S) COMMENTS**

There are no comments by Advisory Committees.

### **LEGAL IMPLICATIONS**

There are no legal impediments to approving the recommendation in this report.

### **RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications to approving the recommendation in the report.

### **FINANCIAL IMPLICATIONS**

The City's share of uncollectible taxes is estimated at \$40,194 and is available in the Tax Remissions Account. The share of uncollectable taxes for the education portion is estimated at \$14,284 and is recovered back in the same proportion as the taxes are levied in the year the account is deemed uncollectible.

### **ACCESSIBILITY IMPACTS**

There are no accessibility implications to approving the recommendations in the report.

### **ENVIRONMENTAL IMPLICATIONS**

There are no environmental implications to approving the recommendations in the report

### **TECHNOLOGY IMPLICATIONS**

There are no technical implications to approving the recommendations in the report.

### **TERM OF COUNCIL PRIORITIES**

This recommendation meets Council's priority with respect to Financial Responsibility.

### **SUPPORTING DOCUMENTATION**

These documents are 'Confidential' as they contain information relative to personal matters about an identifiable individual.

Document 1 – 2017 Report # 1 Recommendation to City Council under section 354 of the *Municipal Act* – Realty Taxes (various years) total write-off report in the amount of \$54,478 is held on file with the Deputy City Treasurer, Revenue.

### **DISPOSITION**

Following consideration by Finance and Economic Development Committee, this report will be forwarded to Council for approval. Upon approval, Revenue Services will ensure the adjustments are applied to the property tax accounts.