

**Report to
Rapport au:**

**Finance and Economic Development Committee
Comité des finances et du développement économique
5 November 2019 / 5 novembre 2019**

**and Council
et au Conseil
27 November 2019 / 27 novembre 2019**

**Submitted on October 25, 2019
Soumis le 25 octobre 2019**

**Submitted by
Soumis par:
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Ward: CITY WIDE / À L'ÉCHELLE DE LA VILLE File Number: ACS2019-FSD-REV-0003

**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 DE
2001 SUR LES MUNICIPALITÉS, L.O. 2001, c. 25**

REPORT RECOMMENDATION

That the Finance and Economic Development Committee recommend Council approve taxes totalling \$7,397 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 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 de 2001 sur les municipalités* que les impôts de 7,397\$ 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 \$7,397 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 of 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 four 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, 2001* write off is the only mechanism to remove the taxes from the tax roll that should not have been billed.

A total amount of \$7,397 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 \$5,926. The City's budget includes a provision for such adjustments.

RURAL IMPLICATIONS

There are no rural implications to approving the recommendation 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 \$5,926 and is available in the Tax Remissions Account. The share of uncollectable taxes for the education portion is estimated at \$1,415 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 recommendation in the report.

ENVIRONMENTAL IMPLICATIONS

There are no environmental implications to approving the recommendation in the report.

TECHNOLOGY IMPLICATIONS

There are no technical implications to approving the recommendation 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 – 2019 Report # 1 Recommendation to Council under section 354 of the *Municipal Act, 2001*, held on file with the Deputy City Treasurer, Revenue.

DISPOSITION

Following consideration by the 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.