



## The Corporation of the Town of LaSalle

<b>Date:</b>	July 5, 2017	<b>Report No:</b>	FIN-19-2017
<b>Directed To:</b>	Members of Council	<b>Attachments:</b>	Bylaw
<b>Department:</b>	Finance		
<b>Prepared By:</b>	Joe Milicia, CPA ,CA Director of Finance & Treasurer	<b>Policy References:</b>	None
<b>Subject:</b>	Delegation of Authority Regarding the Assessment Review Board		

### **Recommendation:**

THAT the report from the Finance department dated July 5, 2017 (FIN-19-2017) regarding the Delegation of Authority with Respect to Property Assessment and the Collection of Taxes be received and the following recommendations be adopted:

1. THAT Council delegate authority to initiate and file notices of assessment appeal, for any property in the Town of LaSalle, with the Assessment Review Board ("the ARB"), to the Treasurer or his/her designate;
2. THAT Council delegate authority to withdraw any appeal filed by the Town of LaSalle, should it be determined that it is not in the Town's best interest to proceed, to the Treasurer or his/her designate;
3. THAT Council delegate authority to attend any Mediation or Settlement Conferences on property tax or assessment matter as a party to all appeals whether filed by the Town of LaSalle or another person, entity or agent, to the Treasurer or his/her designate;
4. THAT Council delegate authority to attend before the Assessment Review Board on property tax or assessment matters as a party to all appeals whether filed by the Town LaSalle or another person, entity or agent, to the Treasurer or his/her designate;
5. THAT Council delegate authority to execute settlement agreements, on behalf of the Town of LaSalle, reached in the course of a taxation or property assessment appeal, mediation or settlement conference to the Treasurer or his/her designate;
6. THAT the designates for the Treasurer be identified as the Manager of Finance/Deputy Treasurer, the Supervisor of Revenue and any other party as deemed necessary
7. AND THAT the delegation by-law be updated to reflect these items of delegated authority.

**Report:**

Sections 39 and 40 of the Assessment Act allows that any person, including a municipality, may appeal to the Municipal Property Assessment Corporation (MPAC) or the Assessment Review Board (ARB), that a property assessment may be too high, too low, wrongly classified or omitted from the assessment roll. The delegation of the authority for staff to perform the tasks associated with these appeals, and the related collection of property taxes, will allow them to be performed in an efficient and expedient manner.

As of April 1<sup>st</sup>, 2017, the ARB is implementing new Rules and Procedures. Now included is a mandatory requirement to hold mediation and/or settlement conferences before scheduling hearings. To participate in mediation, the Town must authorize its representative to make and accept settlement offers at the time.


The Town has an assessment base of over \$3 billion. This base must be managed to ensure that property tax is levied and collected in a fair and equitable way. This base is challenged every year through property assessment and property tax appeals.



Section 23.1 of the Municipal Act, requires that a by-law must be enacted for Council to delegate its' authorities to staff, and section 286 of the Municipal Act allows that Council may permit the Treasurer to delegate his authority related to the collection of taxes.

**Conclusion**

Reaching an agreement and settlement with the property owner and MPAC on any possible correction required and processing an adjustment to the property tax account will conclude the mediation or settlement conference and/or reconsideration and appeal. Should the Town, MPAC and the property owner not be able to reach an agreement, the appeal will ultimately be heard and decided by the ARB.

Yours truly,

  
Joe Milicia, CPA, CA  
Director of Finance & Treasurer

Reviewed by:						
5/ CAO	Finance	Council Services	Public Works	Development & Strategic Initiatives	Culture & Recreation	Fire Services
						



**THE CORPORATION OF THE TOWN OF LASALLE**

**BY-LAW NUMBER \_\_\_\_\_**

A by-law to authorize the Treasurer or his/her designate, to file complaints to the Assessment Review Board relating to requests for reconsideration of assessment, and to settle assessment appeals and requests for reconsideration of assessment, where appropriate.

WHEREAS Section 8 of the Municipal Act, 2001, S.O. 2001, c.25, as amended (the "Municipal Act, 2001"), provides that a municipality has the capacity, rights, powers and privileges of a natural person for the purpose of exercising its authority under the Municipal Act, 2001 or any other Act;

AND WHEREAS Section 227 of the Municipal Act, 2001, provides that it is the role of the officers and employees of the municipality to: implement Council's decisions; establish administrative practices and procedures to carry out Council's decisions; carry out other duties required under the Municipal Act, 2001 or any other Act, and other duties assigned by the municipality;

AND WHEREAS Section 39.1(g) of the Assessment Act, R.S.O. 1990, c.A31, as amended (the "Assessment Act"), provides that where a municipality wishes to object to a settlement arrived at pursuant to Section 39.1(5) of the Assessment Act, it shall do so within 90 days after receiving notice under said Section 39.1(5);

AND WHEREAS it is expedient that The Corporation of the Town of LaSalle delegate to the Treasurer or his/her designate, the authority to file complaints to the Assessment Review Board relating to requests for reconsideration of assessment on behalf of The Corporation of the Town of LaSalle, where it is appropriate to do so, in order to safe guard the Town's appeal/complaint rights pursuant to Section 39.1 and Section 40 of the Assessment Act;

AND WHEREAS it is expedient that The Corporation of the Town of LaSalle delegate to the Treasurer or his/her designate, the authority to settle all outstanding assessment appeals and requests for reconsideration of assessment, and to execute minutes of settlement in respect of same, where, in the opinion of the Treasurer or his/her designate, it is appropriate to do so;

NOW THEREFORE the Council of The Corporation of the Town of LaSalle ENACTS as follows:

1. That The Corporation of the Town of LaSalle hereby authorizes and delegates to the Treasurer or his/her designate, the authority to file complaints to the Assessment Review Board relating to requests for reconsideration of assessment on behalf of The Corporation of the Town of LaSalle pursuant to Section 39.1(8) and 40 of the Assessment Act.

2. That The Corporation of the Town of LaSalle hereby authorizes and delegates to the Treasurer or his/her designate, the authority to settle all outstanding assessment appeals and requests for reconsideration of assessment, and is further authorized to execute minutes of settlement in respect of same, where, in the opinion of the Treasurer or his/her designate, it is appropriate to do so.
3. That the designates for the Treasurer be identified as the Manager of Finance/Deputy Treasurer, the Supervisor of Revenue and any other party as deemed necessary

READ a first and second time and FINALLY PASSED this 11th day of July 2017.

1st reading – July 11, 2017

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Mayor

2nd reading – July 11, 2017

3rd reading – July 11, 2017

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Clerk