

## **REPORT**

**REPORT TO:** The Chair and Members of Community and Corporate Affairs Committee

**REPORT FROM:** Wendy O'Donnell, CPA, CGA  
Deputy Treasurer/Manager of Revenue and Taxation

**DATE:** June 18, 2018

**REPORT NO.:** CORPSERV-2018-0035

**RE:** Delegation of Authority Relating to Assessment and Taxation Appeal Matters

### **RECOMMENDATION:**

THAT Report No. CORPSERV-2018-0035 dated June 18, 2018 regarding the Delegation of Authority Relating to Assessment and Taxation Appeal Matters be received;

AND FURTHER THAT staff bring forward a by-law to establish the Delegation of Authority Relating to Assessment and Taxation Appeal Matters and repeal By-law 2012-0040

### **BACKGROUND:**

The Assessment Act requires a municipality to pass a by-law to delegate authority to staff or agents to the right to file appeals on its behalf and to represent the municipality with complaints filed with the Assessment Review Board (ARB).

Due to changes in staff responsibilities, By-law 2012-0040 needs to be repealed and a new by-law approved.

### **COMMENTS:**

Due to increased administration work involved in appeals, staff duties have been realigned. A new by-law is required to provide the appropriate staff with the proper authorization to attend before the ARB, file notices of appeal and execute settlement agreements et cetera.

The attached by-law provides the Town Treasurer and her delegates with the authority to represent the Town as it relates to appeals.

**RELATIONSHIP TO STRATEGIC PLAN:**

This Report supports the strategic objective:

Council's current "Top Eight" priorities, 2014-2018 – Effective, efficient and economical delivery of the Town's existing services.

**FINANCIAL IMPACT:**

There is no direct financial impact associated with this report.

The appeal of property assessment values are intended to correct perceived inaccuracies in values proposed/provided by the Municipal Property Assessment Corporation (MPAC). The Town's efforts to correct these values will result in a more accurate assessment roll thereby ensuring the equitable calculation and billing of property taxes.

**CONSULTATION:**

Not applicable.

**PUBLIC ENGAGEMENT:**

There is no public engagement impact.

**SUSTAINABILITY IMPLICATIONS:**

The sustainability implications of the recommendations of the report were reviewed against the requirements of the Town's Sustainability Implications Worksheet. The Worksheet is completed for substantial non-administrative reports, major projects, studies, policies and initiatives that are relevant to advancing the Town's economic, cultural, environmental and social wellbeing, and quality of life. Since this report is none of the latter, the Sustainability Implications section is not applicable.

**COMMUNICATIONS:**

The ARB will be notified of these changes once approved.

**CONCLUSION:**

Staff recommends that Council for the Town of Halton Hills delegate authority as it relates to assessment and taxation appeal matters to staff identified in the accompanying by-law.

Reviewed and Approved by,

A handwritten signature in black ink that reads "Brent Marshall". The signature is written in a cursive, flowing style with a large initial 'B' and 'M'.

Brent Marshall, CAO