



## **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:** July 24, 2019

**REPORT NO.:** CORPSERV-2019-0035

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

### **RECOMMENDATION:**

THAT Report No. CORPSERV-2019-0035 dated July 24, 2019 regarding the Delegation of Authority Relating to Assessment and Taxation Appeal Matters be received;

AND FURTHER THAT staff brings forward a by-law to establish the Delegation of Authority Relating to Assessment and Taxation Appeal Matters and repeal By-law 2018-0038.

### **BACKGROUND:**

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

Due to staff absences, By-law 2018-0038 needs to be repealed and a new by-law approved.

### **COMMENTS:**

In consideration of an upcoming staff leave, a Request for Proposal was issued and awarded to retain consulting expertise as it related to assessment appeals. The contract was awarded to the Municipal Tax Advisory Group (MTAG). A new by-law is required to give the appropriate authorization for MTAG to attend before the ARB, file notices of appeal, negotiate settlement agreements, et cetera.

The attached by-law provides the Town Treasurer and delegates as well as MTAG 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:**

Not applicable

**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:**

MTAG and 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 MTAG and the staff identified in the accompanying by-law.

Reviewed and Approved by,

A handwritten signature in black ink, appearing to read "Jane Diamanti". The script is cursive and fluid.

Jane Diamanti, Commissioner of Corporate Services

A handwritten signature in black ink, appearing to read "Brent Marshall". The script is cursive and bold.

Brent Marshall, Chief Administrative Officer