

REDUCTION OR REFUND OF TAXES – SICKNESS OR POVERTY

Mover: Luke Dufour

Seconder: Sandra Hollingsworth

WHEREAS the Municipality wishes to make home ownership accessible to the broadest swath of its residents; and

WHEREAS once a resident owns a home, there are benefits to the municipality in keeping residents in their homes; and

WHEREAS there are occasions where residents, due to unforeseeable circumstances, are temporarily unable to pay property taxes; and

WHEREAS municipalities throughout Ontario have implemented by-laws for sickness or extreme poverty, under s.357(1) of the *Municipal Act, 2001*; and

WHEREAS under s.357(1) of the *Municipal Act, 2001*, staff can review the personal circumstances for the exemption themselves, or can delegate such authority to the Assessment Review Board;

NOW THEREFORE BE IT RESOLVED THAT Staff return to Council with a proposed by-law authorizing the s.357(1) exemptions under the *Municipal Act, 2001* for tax relief for those in extreme poverty or sickness, and that staff further delegate the authority to review the personal circumstances for those seeking an exemption under said by-law to the Assessment Review Board.