

Bill No. 369
2019

By-law No. A.-_____ - _____

A by-law to delegate tax appeal applications received under subsection 357(1)(d.1) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, to the Assessment Review Board in accordance with subsection 357(11) of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended.

WHEREAS subsection 5(3) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that a municipal power shall be exercised by by-law;

AND WHEREAS subsection 357(1)(d.1) of the *Municipal Act, 2001*, as amended, provides that upon application to the treasurer of a local municipality made in accordance with subsection 357(11) of the *Municipal Act, 2001*, as amended, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year of which application is made where the applicant is unable to pay taxes because of sickness or extreme poverty;

AND WHEREAS subsection 357(11) of the *Municipal Act, 2001*, as amended, provides that a council may pass a by-law authorizing the Assessment Review Board to exercise the powers and functions of the council under subsections 357(1) and (5) with respect to applications made under subsection 357(1) and subsections 357(6), (7), (8) (9) and (10) do not apply to these applications;

AND WHEREAS the Municipal Council of The Corporation of the City of London deems it appropriate to pass a by-law in accordance with subsection 357(1)(d.1) and subsection 357(11) of the *Municipal Act, 2001*, as amended;

NOW THEREFORE the Municipal Council of The Corporation of the City of London enacts as follows:

1. The Assessment Review Board shall exercise the powers and functions of the Municipal Council of The Corporation of the City of London under subsection 357(1)(d.1) of the *Municipal Act, 2001* in respect of an application for the cancellation, reduction or refund of taxes where the applicant is unable to pay taxes because of sickness or extreme poverty.
2. This by-law comes into force on the day it is passed.

PASSED in Open Council on October 1, 2019.

Ed Holder
Mayor

Catharine Saunders
City Clerk

First Reading – October 1, 2019
Second Reading – October 1, 2019
Third Reading – October 1, 2019