

Administrative Policies Committee

Report Number 05-2019

October 11, 2019

To the Mayor and Members of Council:

The Administrative Policies Committee Reports and recommends as follows:

1. Tax Write Offs Pursuant to the Municipal Act, 2001

That Council approve the cancellation, reduction or refund of taxes pursuant to applications made under Sections 357 and 358 of the *Municipal Act, 2001* totaling \$22,492.08 of which \$14,207.64 is the City's portion and the amount charged back to the school boards and Downtown Kingston! BIA is \$7,821.49 and \$462.95 respectively, as listed in Exhibit A to Report Number AP-19-021.

(Exhibit A to Report Number AP-19-021 is attached to the agenda as schedule pages 32-33)

2. Uncollectible Tax Write Offs Pursuant to the Municipal Act, 2001

That Council authorize the City Treasurer to write-off uncollectible taxes in the amount of \$2,191.62 of which \$1,953.66 is the City's portion and the amount charged back to the school boards and DBIA is \$230.28 and \$7.68 respectively, for the properties listed in Exhibit A to Report Number AP-19-022.

(Exhibit A to Report Number AP-19-022 is attached to the agenda as schedule page 34)

City of Kingston

Property Listing - Section 357(1) and Section 358(1) Tax Adjustments

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value Change	Amount of Tax Cancellation
Section 357(1) Applications								
1594	080.200.02100.0000	1143 Miidland Ave.	22-Nov-18	31-Dec-18	357(1)(d) Fire, Demo	RTEP	30,000	\$ 41.64
1617	090.050.01064.0000	695 Innovation Dr., Unit 11	9-Aug-18	31-Dec-18	357(1)(a) Class Change	XTN RTEP	287,500 (276,412)	\$ 2,263.73
1623	040.030.11400.0000	306-308 Montreal St.	1-Apr-19	31-Dec-19	357(1)(a) Class Change	CTN RTEP	92,135 (92,152)	\$ 1,568.26
1624	080.260.09200.0000	1509 Unity Rd. - Glenburnie	1-Apr-19	31-Dec-19	357(1)(a) Class Change	CTN RTEP	35,925 (35,925)	\$ 588.77
1625	080.010.11200.0000	47 Point Cres.	25-Apr-19	31-Dec-19	357(1)(d) Fire, Demo	RTEP	112,000	\$ 967.69
1626	060.090.14700.0000	1344 Princess St.	22-Feb-19	31-Dec-19	357(1)(a) Class Change	CTN RTEP	188,350 (188,346)	\$ 3,649.41
1627	040.010.02027.0000	0 John Counter Blvd.	1-Jan-19	31-Dec-19	357(1)(c) Became Exempt	RTEP E N	38,946 (40,333)	\$ 522.74
1628	070.090.10900.0000	797 King St. W.	3-Jun-19	31-Dec-19	357(1)(d) Fire, Demo	RTEP	71,397	\$ 556.61
1629	070.090.11100.0000	15 Portsmouth Ave.	3-Jun-19	31-Dec-19	357(1)(d) Fire, Demo	RTEP	88,714	\$ 691.61

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value Change	Amount of Tax Cancellation
1630	070.090.11000.0000	9 Portsmouth Ave.	3-Jun-19	31-Dec-19	357(1)(d) Fire, Demo	RTEP	108,752	\$ 847.83
1632	020.040.08800.0000	171 Toronto St.	15-May-19	31-Dec-19	357(1)(d) Fire, Demo	RTEP	2,898	\$ 24.62
1633	030.040.10110.0000	283 Queen St.	18-May-19	31-Dec-19	357(1)(d) Fire, Demo	CTN CXN	510,000 (448,689)	\$ 4,328.39
1636	040.010.14303.0000	305 Rideau St.	1-Jan-19	31-Dec-19	357(1)(d) Fire, Demo	ITN IXN	126,440 (52,929)	\$ 3,893.80
Section 358(1) Applications								
1634	070.060.05500.0000	11 Livingston Ave.	1-Jan-17	31-Dec-17	358(1)(f) Clerical Error	CTN RTEP	53,275 (53,337)	\$ 1,256.07
1635	070.060.05500.0000	11 Livingston Ave.	1-Jan-18	31-Dec-18	358(1)(f) Clerical Error	CTN RTEP	55,950 (55,992)	\$ 1,290.91
Total								\$ 22,492.08
<u>Distribution of Amounts</u>								
							Municipal Portion	\$ 14,207.64
							School Portion	\$ 7,821.49
							Downtown Kingston BIA	\$ 462.95
Total								\$ 22,492.08

Property Listing – Uncollectible Taxes Pursuant to Section 354 (2) (a)

Item	Roll Number	Address	City Taxes	Penalty & Interest	BIA	Education Taxes	Total Write-off	Reason
1	030.110.07740.0000	0 Wellington St.	46.93	6.20	\$ 7.68	31.80	92.61	1
2	040.130.13500.0000	No municipal address	51.97	4.44	-	7.08	63.49	1
3	050.120.12005.0000	0 Carleton St.	106.31	15.80	-	14.49	136.60	1
4	050.120.12010.0000	0 Carleton St.	105.13	9.00	-	14.33	128.46	1
5	090.040.01000.0000	0 Middle Rd.	\$ 896.88	\$ 711.00	-	\$ 162.58	\$ 1,770.46	2
Total Uncollectible Taxes			<u>\$ 1,207.22</u>	<u>\$ 746.44</u>	<u>\$ 7.68</u>	<u>\$ 230.28</u>	<u>\$ 2,191.62</u>	

Breakdown of taxes by reason category

1. Inappropriate to conduct tax sale
2. Assessed in error - roll invalid