



CORPORATION OF THE

# township of mulmur

758070 2nd Line East

Mulmur ON L9V 0G8

TELEPHONE: 705-466-3341 • FAX: 705-466-2922

December 13, 2013

MPAC

Board of Directors

1340 Pickering Parkway, Suite 101,

Pickering, Ontario. L1V 0C4

Dear Chair and Board Member:

## **RE: PRIOR YEARS' ASSESSING OF PROPERTIES**

Mulmur Township Council, at their meeting on Wednesday, December 11, 2013, passed the attached motion outlining their concerns regarding the timing and loss of assessment/tax monies for the Township, Upper Tier and School Boards.

This motion has been forwarded to other municipalities and school boards for their information, as this impacts us all financially.

We appreciate your serious consideration of this motion at your next meeting and look forward to your response on this crucial issue.

Yours truly,

Terry Horner, A.M.C.T.  
CAO/Clerk.

- c. - Sylvia Jones, M.P.P.
- County of Dufferin
- School Boards
- A.M.O.
- Municipalities



# Corporation of the Township of MULMUR

Moved by: Hawkins

Date: December 11, 2013

Seconded by: Mills

**THAT WHEREAS** the Municipal Property Assessment Corporation (MPAC) is able to, and routinely adjusts assessed values for tax purposes for the current year and for up to two prior years on properties where development has occurred and a building permit has been obtained, and where severances have been granted;

**AND WHEREAS** the Township has discovered several instances where development has occurred where no building permit has been obtained and has provided proof of the existence of the development (including photographs) and requested that MPAC retroactively assess those properties in the same manner and for the same time periods;

**AND WHEREAS** requests for re-assessment sent in by the Township as much as 20 months ago have not been dealt with, and MPAC has advised that requests made in the summer of 2013 are 'too late' to allow a re-assessment for 2013;

**AND THAT** the Township has been advised that the re-assessments will only apply to the 2014 taxation year (if indeed they are re-assessed in 2014), and may not be applied to the two previous years, resulting in a loss of tax revenue to not only the Township but also the County of Dufferin and the School Boards for at least one taxation year (despite the fact they have been identified as existing/occupied in a previous year) and for as much as three years in situations where the building(s) have existed for that length of time but have never been assessed;

**AND WHEREAS** this appears to reward those who choose not to obtain building permits, not only because the payment of taxes is deferred (if not avoided entirely) but also because interest charges on the previous years' taxes are not applied and because developments are not being assessed in the same manner and for the same time periods as buildings for which building permits have been obtained;

**AND WHEREAS** the onus should not be on the municipality to prove when such buildings were constructed but rather, on the landowner in such situations;

**NOW THEREFORE BE IT RESOLVED THAT** the Township advise MPAC that it is entirely inappropriate and unacceptable to not immediately and retroactively assess a building that has been erected without a building permit for the current year and up to two prior years (depending on when it was built and occupied), when such is the norm for buildings built with building permits;

**AND THAT MPAC** be requested to automatically and immediately re-assess all properties once the improvements have been discovered and apply the resulting increase to the current year and for the two previous taxation years:

**AND THAT** the onus be placed on the landowner to prove that the building has not existed for that entire time period;

**AND THAT** this resolution be forwarded to the County of Dufferin and area School Boards (who also lose out when lands are not assessed as they should be), to the other municipalities in Dufferin County, to MPP Sylvia Jones, and to the Association of Municipalities of Ontario (AMO).

CARRIED.....Paul Mills.....MAYOR