

The Corporation of the Municipality of Brockton



By-Law 2023-020

Being a By-Law to Delegate Tax Appeals Under Section 357(1)(d.1) of the Municipal Act, 2001 to the Assessment Review Board for the Municipality of Brockton.

Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, Section 5(1), as amended, provides that the powers of a municipal corporation are to be exercised by its council;

And Whereas the *Municipal Act, 2001, S.O. 2001, c. 25*, Section 5(3), as amended, provides that a municipal power, including a municipality's capacity rights, powers and privileges under section 9; shall be exercised by By-Law;

And Whereas the *Municipal Act, 2001, S.O. 2001, c. 25* subsection 357(1)(d.1), 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 the *Municipal Act, 2001, S.O. 2001, c. 25* s subsection 357(11), 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 Corporation of the Municipality of Brockton 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, S.O. 2001, c. 25*, as amended;

Now Therefore the Council of the Corporation of the Municipality of Brockton **Enacts as Follows:**

- 1.0 That The Assessment Review Board shall exercise the powers and functions of the Municipal Council of The Corporation of the Municipality of Brockton under subsection 357(1)(d.1) of the *Municipal Act, 2001, S.O. 2001, c. 25* 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;
- 2.0 That this By-Law shall come into effect upon final passage.
- 3.0 This By-Law may be cited as the "Delegation of Authority Sickness or Extreme Poverty By-Law".

Read, Enacted, Signed and Sealed this 14th day of February, 2023.

Mayor – Chris Peabody

Director of Legislative and Legal Services (Clerk) –
Fiona Hamilton