

**COMMITTEE OF THE WHOLE (WORKING SESSION) JUNE 13, 2001**

**REQUEST FOR PROPERTY TAX REFUND**

**Recommendation**

The City Clerk and the Director of Finance recommend:

That the request for a tax refund for the years 1985 to 1997 by the owner of 316 Conley Street be refused as there is no legal authority to consider such a request.

**Purpose**

To deal with a request from a ratepayer regarding a tax refund other than what is prescribed in Provincial Statutes.

**Background - Analysis and Options**

The subject property, 316 Conley Street was assessed effective January 1, 1985. The property owner appealed the value to the Assessment Review Board for that year. The Board confirmed the original value and that decision was not appealed further. The assessed value has remained the same until current value assessment was implemented in 1998.

Under Section 40 of the Assessment Act, the taxpayer had the right to appeal the assessed value yearly by a specific time period. No appeals were filed between the years 1986 and 1997, and as a result the taxpayer forfeited the right to a review hearing for these years.

The homeowner appealed the 1998 assessed value and at the hearing it was ascertained that the square footage of the house was listed as 1900 square feet where in fact the actual square footage was 1850. As a result the assessment was reduced for 1998 and subsequently the assessed value was also reduced for the years 1999 and 2000. The assessment roll for the year 2001 was returned at the corrected value.

The ratepayer has contacted the Ontario Property Assessment Corporation (OPAC) and requested that the assessment for the years 1985 to 1997 also be adjusted. OPAC responded by stating that the appeal periods have passed and they have no legal authority to go back and review previous years.

The ratepayer has now turned to the City of Vaughan requesting a tax adjustment for the years 1985 to 1997. It was communicated to the taxpayer, both verbally and in writing on several occasions, that there is no legal authority or legislation in place which authorizes the City to adjust taxes for the period in question.

**Conclusion**

The City has no legal authority to consider the ratepayer's request for a tax refund and as such, it is recommended that Council refuse the request.

**Attachments**

none

**Report prepared by:**

John DeSanto, Tax Supervisor  
Mark Cernanec, Assessment Clerk

Respectfully submitted,

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John D. Leach  
City Clerk

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Barry Jackson  
Director of Finance