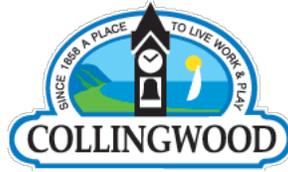


BY-LAW No. 2011-118
OF THE
CORPORATION OF THE TOWN OF COLLINGWOOD



Being a by-law to delegate to the assessment review board the authority to hear and decide cancellation, reduction, and refund of taxes applications under section 357 of the municipal act, 2001.

WHEREAS upon application to the treasurer of a local municipality by an owner of the land, Section 357 of the Municipal Act, 2001, allows a local municipality to cancel, reduce or refund all or part of taxes levied on the land in the year in respect of which the application is made;

AND WHEREAS subsection 357(11) of the Municipal Act, 2001, allows a local municipality to pass a by-law to authorize the Assessment Review Board to exercise the powers and functions of council under subsections 357(1) and 357(5) with respect to applications made under subsection 357(1);

AND WHEREAS the Council of the Corporation of the Town of Collingwood deems it expedient to authorize the Assessment Review Board to exercise the powers and functions of Council under subsections 357(1) and 357(5) and appropriate to enact a delegation by-law pursuant to subsection 357(11) of the Municipal Act, 2001;

NOW THEREFORE COUNCIL OF THE CORPORATION OF THE TOWN OF COLLINGWOOD ENACTS AS FOLLOWS:

- 1.THAT** the Assessment Review Board is authorized to exercise the powers and functions of Council under subsections 357(1) and 357(5) with respect to applications made under subsection 357(1).
- 2.THAT** subsections 357(6), (7), (8), (9) and (10) do not apply to these cancellation, reduction or refund applications as a result of Council assigning its powers and functions to the Assessment Review Board.

3.THAT a certified copy of this By-law shall be forwarded within 30 days of its passing to the registrar of the Assessment Review Board and to the Municipal Property Assessment Corporation in accordance with subsection 357(12) of the Municipal Act, 2001.

4.THAT after the passing of this By-law, every application for cancellation, reduction or refund of all or part of the taxes levied on the land in the year in respect of which the application is made shall be forwarded to the Assessment Review Board for processing.

5.THAT this By-law shall come into full force and effect on the date of final passage hereof at which time all by-laws and/or resolutions that are inconsistent with the provisions of this By-law and the same are hereby repealed or rescinded insofar as it is necessary to give effect to the provisions of this By-law.

ENACTED AND PASSED this 31st day of October, 2011.

Mayor's Signature

Clerk's Signature