



---

**Subject:** Cancellations, Reductions, or Refund of Taxes under Section 357 and 358 of the Municipal Act, RSO 2001

**Report to:** Thorold City Council

---

## Recommendations

1. That Council **APPROVE** the cancellations, reductions or refund of taxes under the corresponding sections of the Municipal Act, for the accounts detailed in this report in the amount of \$7,247.27.

Section	Total
357	\$5,780.96
358	\$1,493.31
<b>Total</b>	<b>\$7,274.27</b>

## Key Facts

Upon application to the Treasurer of a municipality, made in accordance with the above section(s), the municipality may cancel, reduce or refund all or part of taxes levied in the year in respect of which the application is made and/or in one or both of the two years preceding the year in which the application is made for specific reasons under Section 357 and 358 of the Municipal Act, RSO 2001. Council is required to approve such cancellations, reductions or refunds of taxes.

## Budgetary Status

There is no impact to the budget resulting under Section 357 & 358 of the Municipal Act, RSO 2001 as the write offs are within approved budget.

## Analysis

Upon application to the Treasurer of a municipality, made in accordance with the above section(s), the municipality may cancel, reduce or refund all or part of taxes levied in the year in respect of which the application is made and/or in one or both of the two years preceding the year in which the application is made for specific reasons under Section 357 and 358 of the Municipal Act, RSO 2001.

Adjustments have been processed during 2024 and write offs are within approved budget as follows:

Section	Total
357	\$5,780.96
358	\$1,493.31
<b>Total</b>	<b>\$7,274.27</b>

City's tax write-off impact is \$3,013.88 with the balance of \$4,260.39 charged to the Region and School Boards.

Section	General	USA	Total
357	\$2,232.87	\$118.10	\$2,350.97
358	618.18	44.73	662.91
<b>Total</b>	<b>\$2,851.05</b>	<b>\$162.83</b>	<b>\$3,013.88</b>

## Impact on the Environment, Climate Change

Not applicable

## Alternatives Reviewed

Not applicable

## Relationship to Strategic Plan

Not applicable

## **Other Pertinent Reports**

Not applicable

---

**Prepared by:**  
Setu Shah  
Manager of Finance

---

**Recommended by:**  
Maria Mauro  
Director of Finance

---

**Approved and Submitted by:**  
Manoj Dilwaria  
Chief Administrative Officer

## **APPENDICES**

Appendix 1              Section 357 and 358 Write offs 2023