

United Townships of Head, Clara & Maria
Municipal Council

Type of Decision									
Meeting Date	March 11, 2016				Report Date	March 3, 2016			
Decision Required		Yes	X	No	Priority		High	x	Low
Direction		Information Only		X	Type of Meeting	X	Open		Closed

REPORT TITLE

Treasurer's Report – Information Only # 11/03/16/803

Treasurer's Report - Training

On Feb 17th webinars:

1. The 7 Steps to "No Questions Asked" Report to Council

The training included:

- how to plan the structure of the report and what components should be included;
- the importance of conducting research to ensure that all sides of the topic are looked at prior to submitting the report;
- the value of looking at options, alternatives and exceptions, if there are any; For example, policy options may be influenced by implementation, administration or enforcement alternatives;
- ways to start on the analysis, such as the importance of:
 - i. identifying the problem or goal and understand why it exists;
 - ii. reviewing your research to ensure you are able to backup your statements;
- to pay close attention on the presentation of the report; ensuring it is tidy, professional and simple to read;
- the tools to write a clear and concise report;

2. Assessment and Property Tax Overview 101

The webinar included:

- property tax and assessment overview;
- the role of taxation and its stakeholders;
- the history of property tax and assessment reform in Ontario and how things have changed since 1970
- how the Ontario property tax regime is influenced by 5 key stakeholders who are also what makes up the tax bill; for instance,
 - i. Provincial Government
 - Provincial assessment & taxation policy
 - Education rates
 - ii. Municipal Property Assessment Corporation (MPAC)

- CVA (roll details)
- iii. Municipality
 - Local revenue and budgetary decisions
 - Local tax policy decisions
 - Tax calculation & administration practices
- iv. Taxpayers
 - Tax liability/revenue supply
- v. Assessment Review Board (ARB)
 - Adjudicate complaints and challenges
- the roles and responsibilities of each stakeholder;
- the assessment cycle
 - i. updating current value that is reflective of "current" real-estate market conditions;
 - ii. the next reassessment is scheduled for 2017 taxation based on effective valuation date of January 1, 2016
- appeals to the ARB
 - i. the fee depends on the type of property (\$75 for residential / \$150 for non-residential)
 - ii. grounds for Appeals: incorrect CVA, incorrect classification, property is wrongly placed on or omitted and incorrect school support designation;
- request for Reconsideration (RfR)
 - i. written application must be submitted to MPAC, there is no filing fee
 - ii. once received, MPAC reviews and may contact the owner; if no agreement is reached then an appeal may be made to the ARB by the property owner within 90 days of MPAC's determination; if resolution is reached, Minutes of Settlement (MOS) forwards the information to the municipality for processing;
- the 4 year Phase -in cycle

Noella LeBreton
Treasurer/Deputy Clerk