



**The Corporation of the City of Cornwall**  
**Regular Meeting of Council**  
**Report**

Department: Financial Services  
Division: Finance  
Report Number: 2020-291-Financial Services  
Prepared By: Tracey Bailey, General Manager  
Meeting Date: May 25, 2020  
Subject: Tax Write-Offs / Adjustments

**Purpose**

To seek Council approval on tax write-offs or adjustments that have occurred under the relevant sections of the *Municipal Act, 2001*.

**Recommendation**

That Council approve the tax write-offs/adjustments/vacancies under Sections 357 and 364 of the *Municipal Act, 2001*.

**Financial Implications**

The total write-offs of \$53,985.85 represents the following amounts: Municipal Portion \$38,403.98, Education Portion \$15,076.92, BIA Adjustment \$504.95.

**Background / Discussion**

The vacancy rebate program provides tax relief to property owners where a building or a portion of a building is vacant within the commercial and industrial tax classes. Eligible property owners are able to submit a rebate application to the municipality each year for a building or a portion of a building, that is vacant for at least ninety (90) consecutive days within the calendar year.



For eligible properties in the commercial and industrial classes, Ontario Regulation 581/17 section (24) establishes rules and regulations governing the vacant unit rebate program for the City of Cornwall.

In 2017, Council approved a Resolution that the City of Cornwall's Vacancy Rebate Program be phased out over a period of four (4) years. The rebate amount for both industrial and commercial property tax classes were reduced to 25% in 2017, reduced to 20% in 2018, reduced to 10% in 2019, and eliminated in 2020. The deadline for submitting final applications for 2019 was March 2, 2020.

Document Title:	Tax Write-Offs - Adjustments - 2020-291-Financial Services.docx
Attachments:	- Vacancy_Report.pdf
Final Approval Date:	May 19, 2020

This report and all of its attachments were approved and signed as outlined below:

**Tracey Bailey - May 15, 2020 - 2:19 PM**

**Maureen Adams - May 19, 2020 - 9:30 AM**