



Date: 2026-04-07

Subject: **Tax Adjustments, Cancellations and Reductions Pursuant to the Municipal Act, 2001**

From: Jason Tamming A/Commissioner, Corporate Support Services

Report number: Corporate Support Services-2026-337

Strategic Focus Area: Government & Leadership

Recommendations

1. That the report from Anna Liidemann, Property Tax Account Analyst, Taxation and Assessment, to the Committee of Council Meeting of April 29, 2026, re: Tax Adjustments, Cancellations and Reductions Pursuant to the Municipal Act, 2001, be received; and
2. That the tax account adjustments as detailed in Appendix A to this report be approved.

Report Summary

The purpose of this report is to obtain approval by Committee to adjust and/or write-off the balance of various tax accounts as set out in the attached Appendix A. Total adjustments are \$78,295.90, including \$33,193.86 in City of Brampton taxes. These adjustments are a normal and recurring component of the City's annual tax write-off provision, are accounted for within the approved budget, and have no impact on the overall tax levy.

Background

Sections 334, 354, 357 and 358 of the Municipal Act, 2001 provide the authorities and reasons for the write-off, cancellation, reduction or refund of taxes.

Current Situation

The total tax amount to be cancelled is \$78,295.90. The total amount will be allocated as follows:

City of Brampton:	\$ 33,193.86
Region of Peel:	\$ 31,754.06
School Boards:	<u>\$ 13,347.98</u>
	<u>\$ 78,295.90</u>

Appendix A outlines adjustments to be made to property tax accounts. Many of these adjustments are due to properties becoming exempt from taxation. For example, certain properties acquired by the City of Brampton, Region of Peel, School Boards, and religious organizations are not required to pay property taxes. Other adjustments are due to changes or errors in assessment values or tax classification. City staff has researched these accounts and is satisfied with the Municipal Property Assessment Corporation's (MPAC) recommendations regarding the changes in assessment.

Appendix B outlines appeals that were filed with the City of Brampton but have been returned from MPAC with No Recommendation; that is, there is no tax adjustment forthcoming.

Financial Implications

The total value of tax cancellations, adjustments, and refunds outlined in this report is \$78,295.90, of which the City of Brampton's share is approximately \$33,193.86. These adjustments are a normal and recurring component of the City's annual tax-write off provision, are accounted for within the approved budget and have no impact on the overall tax levy.

Conclusion

The tax levy of the municipality is based on the assessment roll delivered by MPAC to the City in December of the previous year. While taxation is based on that assessment roll, it is very common for changes to occur after the return of the roll that may affect the taxation of a particular property. The Municipal Act, 2001 provides the municipality the authority to cancel, reduce, or refund taxes for applications made in accordance with the legislation. Examples of change events that may result in refunds include property class changes, newly exempt properties, demolished structures, and gross or manifest errors made in the assessment. The owners of properties within this report have made application for refund under the Municipal Act, 2001. All applications have been investigated and, where applicable, the appropriate refunds of taxes have been calculated and are presented for Council approval.

Jason Tamming, A/Commissioner, Corporate Support Services

Marlon Kallideen, Chief Administrative Officer

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Attachments:

- Attachment 1 - Appendix A: Tax Adjustments
- Attachment 2 - Appendix B: Rejected Tax Adjustments