

Authority: Administration Committee Report 6, Clause 16,
as adopted by City of Toronto Council on September 25, 26 and 27, 2006
Enacted by Council: September 27, 2006

CITY OF TORONTO

BY-LAW No. 872-2006

To amend City of Toronto Municipal Code Chapter 767, Taxation, respecting the delegation of the powers and functions of Council to the Assessment Review Board under section 359 of the *Municipal Act, 2001*.

WHEREAS subsection 359(1) of the *Municipal Act, 2001* (the “Act”) allows applications to be made by the Treasurer of a local municipality to the municipality to increase taxes levied on land in the year to the extent of any undercharge caused by a gross or manifest error that is a clerical or factual error including the transposition of figures, a typographical error or similar error, but not an error in judgement in assessing the land, and subsection 359(3) requires Council to hold a hearing to consider such applications and make a decision; and

WHEREAS subsection 359(8) of the Act allows Council to pass a by-law authorizing the Assessment Review Board to exercise the powers and functions of the council under subsections (1) and (3) with respect to applications made under subsection (1); and

WHEREAS section 337 of the Act provides that section 359 of the Act applies to taxes to which Part IX of the Act applies; and

WHEREAS Council wishes to delegate the exercise of the powers and function of Council under subsections 359 (1) and (3) to the Assessment Review Board;

The Council of the City of Toronto HEREBY ENACTS as follows:

1. Article IA of Chapter 767, Taxation, of The City of Toronto Municipal Code is amended as follows:
 - (1) The Heading of Article IA is amended by adding the words “and Section 359” after the words “Section 334” and before the words “the *Municipal Act, 2001*”.
 - (2) Section 767-1.1 is amended by adding the following:

“E. section 359 of the *Municipal Act, 2001*.”

ENACTED AND PASSED this 27th day of September, A.D. 2006.

DAVID R. MILLER,
Mayor

ULLI S. WATKISS
City Clerk

(Corporate Seal)