



The Corporation of Norfolk County

By-Law 2019-54

Being a By-Law to Delegate Authority to Approve Tax Write-Offs and Increases

WHEREAS Section 23.1 of the *Municipal Act, 2001*, S.O. 2001, c. 25 provides that a municipality may delegate certain powers and duties;

AND WHEREAS Section 8(1) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides in part that the powers of a municipality under this or any other Act shall be interpreted broadly so as to confer broad authority on the municipality to enable the municipality to govern its affairs as it considers appropriate and to enhance the municipality's ability to respond to municipal issues;

AND WHEREAS Council deems it appropriate to delegate authority to staff for the purposes of approve the tax write-offs and increases under Sections 357, 358 and 359 of the *Municipal Act, 2001*, S.O. 2001, c. 25.

NOW THEREFORE THE COUNCIL OF THE CORPORATION OF NORFOLK COUNTY HEREBY ENACTS AS FOLLOWS:

1. GENERAL

- A) All authorities and powers delegated in this By-Law may be further designated in writing and are conveyed automatically to those performing the duties of a position in an acting or interim capacity;

2. DELEGATION OF AUTHORITY

- A) That Council delegate authority to the Treasurer or to a person designated by By-Law to represent the Treasurer in such matters to approve tax write-offs and increases under Sections 357, 358 and 359 of the *Municipal Act, 2001*, S.O. 2001, c. 25 pending the following criteria are met:
 - i) The Municipal Property Assessment Corporation reviews and supports all write-offs;
 - ii) Allowances for write-offs are within the total amount approved for net supplementary and write-off taxation revenue as part of the annual operating budget;

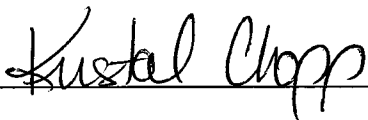
iii) The Mayor is provided the opportunity to review prior to the Treasurers approval.

B) Annual information reporting on tax write-offs and increases is required by March 31st of each year an information report be provided to Council listing the tax adjustments that were made in the previous year.

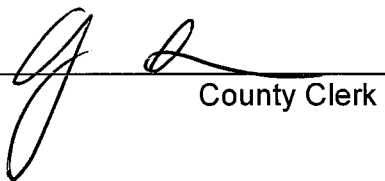
3. ENACTMENT

THAT By-Law 2019-54 comes into effect upon the date of passage.

ENACTED AND PASSED this 11th day of June, 2019.



Mayor



County Clerk