

Bates, Tamara

Subject: FW: Webform submission from: Request to Speak to a Committee of Council

Submitted on Sun, 06/09/2024 - 10:50

Submitted by: Anonymous

Submitted values are:

Committee Requested

Committee

Taxes I am not sure which committee this is

Will you be delegating in-person or virtually?

In-person

Will you be delegating via a pre-recorded video?

No

Requestor Information

Requestor Information

Bozica Sajatovic

mississauga, Ontario.

Preferred Pronoun

she/her

Reason(s) for delegation request

I would like to discuss why the City of Hamilton is the only city in Ontario that allows partial payment of taxes without an extension agreement in tax arrear certificate cancellation. The city of Hamilton is not helping people since they are not providing equitable treatment as is the case of Barrs vs Queen. In Barrs vs the Queen everyone should have equitable treatment when it comes to interest and penalties in regards to taxes.

Hamilton is the only city in Ontario to my knowledge that does not follow the Municipal Act of 2001. According to the Municipal Act 2001 Municipalities cannot accept a partial payment unless an Extension Agreement is entered into and passed as a bylaw. Subsection 347(3) of the Municipal Act, 2001 states: "No part payment shall be accepted on account of taxes in respect of which a tax arrears certificate is registered under this Act except under an extension agreement entered into under section 378."

Also please note that an extension agreement may only be entered into within one year of the date that a tax arrears certificate was registered (subsection 378(1)).

My concern is that due to the City of Hamilton allowing partial payment of taxes to cancel a tax arrear certificate without an extension agreement can lead to multiple legal disputes. Due to a partial payment of taxes for tax arrear

cancellation without an extension agreement has resulted in people paying for other peoples taxes and them not having a automatic lien on the property due to a full payment for the cancellation price of the taxes not being made and no extension agreement allows people to sue for their partial payment made without extension agreement after the tax arrear certificate is cancelled and registered with Land Titles.

The issue is the not following of the tax arrear certificate cancellation rules in regards to the Municipal Act causes multiple court houses in Ontario such as Hamilton and Toronto being burdened by the costs of the court fees, and judges fees having to deal with cases where people are sued because someone paid partial payment of taxes on a property without an extension agreement to cancel the tax arrear certificate .

There should be equality in Ontario and Hamilton needs to follow the rules that the other municipalities follow in regards to the cancellation of tax arrear certificates. Till that time, there will be lawsuits taken to courts in Ontario due to a partial payment of taxes without extension agreement due cancel the tax arrear certificate. There has been lawsuits that have resulted due to the City not following the municipal act 2001 in regards to the cancellation of tax arrear certificates and this needs to stop.

Taxpayers pay for the courts and judges fees and this could cost the government over \$100000 in judges salary to pay for lawsuit when the City of Hamilton does not follow the rules all other municipalities follow in regards to the cancellation of Tax arrear certificates.

This needs to be finally be dealt with the city of hamilton councillors and the city of Hamilton needs to be follow the same rules as other municipalities.

Will you be requesting funds from the City?

No

Will you be submitting a formal presentation?

Yes