



The Corporation of Norfolk County

By-Law 2025-XX

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 Section 357 (11) of the *Municipal Act, 2001*, S.O. 2001, c. 25, as amended, provides that a council may pass a by-law authorizing the Assessment Review Board to exercise the powers and functions of the council under subsections (1) and (5) with respect to applications made under subsection (1);

AND WHEREAS Council deems it appropriate to delegate its 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. 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. That Council delegate authority to the Treasurer or to a person designated by By-Law to represent the Treasurer in such matters to approve or deny tax write-offs and increases under Sections 357 (excluding Section 357 (1) (d.1)), 358 and 359 of the *Municipal Act, 2001*, S.O. 2001, c. 25 pending the following criteria are met:
 - a. The application is submitted to the Municipal Property Assessment Corporation (for those being recommended for approval only) ~~reviews and supports all write-offs~~;
 - a.b. Any adjustments to be made adhere to Council's approved adjustment policy (should one be passed by Council);

~~b. 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;~~

~~c. The Mayor is provided the opportunity to review prior to the Treasurers approval.~~

3. That Council delegate the authority to Assessment Review Board to exercise the powers and functions of the council for applications made under Section 357 (1) (d.1) of the *Municipal Act, 2001*.

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

4.5. That the effective date of this by-law shall be January 1, 2026.

Enacted and passed this ____ day of _____, 20_____.

Mayor

County Clerk