



The Corporation of the Town of Milton

Report To: Council

From: Glen Cowan, Chief Financial Officer / Treasurer

Date: December 8, 2025

Report No: ES-051-25

Subject: Tax Write-off under Section 354 of the Municipal Act, 2001

Recommendation: **That the tax write-off, under Section 354 of the Municipal Act, for property tax roll number 010.002.77309.0000 in the amount of \$2,254.85 be approved.**

That tax staff have delegated authority to write-off any further penalty charges and taxes billed until such time ownership is transferred to the Town and the property becomes tax exempt by the Municipal Property Assessment Corporation MPAC.

REPORT

Background

Where the Treasurer ascertains that certain taxes are uncollectable, the Treasurer shall, under the provisions of Section 354 of the Municipal Act, recommend to Council that such outstanding taxes be removed from the Roll, and that Council direct the Treasurer to write-off the taxes as uncollectable.

Discussion

1. History of tax roll

Property tax roll 010.002.77309.0000, consisting of two parcels (PINs 24945-0278 and 24945-0279, as pictured on the following page), is part of the Town's road allowance, but appears to have been inadvertently not transferred to the Town by Alliance Building Corporation Limited - a corporation that was dissolved in 1986. The land then escheated to the Crown, from which the Town is in the process of acquiring title. Until September 20, 2022 the lands were (correctly) identified as non-taxable. Subsequently, due to issues that arose out of an expropriation process that was initiated by Metrolinx, MPAC incorrectly changed the status of the lands to taxable, and property taxes have since been billed and accrued on the account.

Discussion

Property Roll Number	010.002.77309.0000	
Property Address	0 Nipissing Rd	
Parcel Pins	24945-0278	24945-0279



2. Write-Off options

Section 354 requires an unsuccessful tax sale under Part XI of the Act to occur prior to the write-off of the uncollectible amount, unless certain conditions are met. For the property noted, these conditions are satisfied under Section 354, as a tax sale process would not be an appropriate or eligible (based on current ownership) method for resolving the outstanding property taxes. Given the size and location of the parcels, it is in the best



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interest for the land to remain in public ownership for right-of-way and road allowance purposes.

Given these circumstances, it is in the Town's best interest to proceed with a Treasurer's Write-off of the outstanding taxes, as the Town is in the process of retaining ownership to the property.

As of November 30th, details of the amounts owing on the property are below:

Tax Year	Total Taxes Billed	Penalty Added	Overdue Notice Fees	Total Balance	Town Portion
2025	428.42	32.80	40.00	501.22	126.56
2024	410.39	101.04	48.00	559.43	115.16
2023	395.96	169.24	64.00	629.20	104.80
2022	384.74	175.26	5.00	565.00	97.05
Total	1,619.51	478.34	157.00	2,254.85	443.57
Total Town portion inclusive of penalty and OD revenue					\$1,078.91

Financial Impact

The Town's portion of uncollectible taxes amounts to \$443.57. Additionally, the impact on Town revenues includes a loss of penalty and overdue notice fees totaling \$635.34.

Respectfully submitted,

Glen Cowan
Chief Financial Officer / Treasurer

For questions, please contact: Nina Do, Tax & Assessment
Manager

Phone: 905-878-
7252 Ext. 2120



Attachments

None

Approved by CAO
Andrew M. Siltala
Chief Administrative Officer

Recognition of Traditional Lands

The Town of Milton resides on the Treaty Lands and Territory of the Mississaugas of the Credit First Nation. We also recognize the traditional territory of the Huron-Wendat and Haudenosaunee people. The Town of Milton shares this land and the responsibility for the water, food and resources. We stand as allies with the First Nations as stewards of these lands.