

The Corporation of the Town of Minto By-law No. 2017-87

to Appoint The Corporation of the County of Wellington to be the
Corporation's Agent for Certain Matters Related to Assessment

WHEREAS the Council of The Corporation of the Town of Minto (the "Municipality") has the jurisdiction to: (i) request that the Municipal Property Assessment Corporation ("MPAC") reconsider assessment and taxation matters under the Assessment Act (Ontario), as amended; and (ii) appeal matters of assessment and taxation under the Assessment Act (Ontario), as amended (the "Assessment and Taxation Appeals");

AND WHEREAS the Municipality's jurisdiction under the Assessment Act (Ontario), as amended, includes the right to respond and actively participate in Assessment and Taxation Appeals initiated by taxpayers;

AND WHEREAS The Corporation of the County of Wellington (the "County of Wellington") has the same jurisdiction for Assessment and Taxation Appeals under the Assessment Act (Ontario), as amended;

AND WHEREAS the County of Wellington has developed an Assessment Base Management Policy whereby the County of Wellington will exercise its jurisdiction for Assessment and Taxation Appeals that meet specific criteria and thresholds as set out in the said Policy, which criteria and thresholds may be amended from time to time (the "County Assessment and Taxation Appeals");

AND WHEREAS the Council for the Municipality wishes to enact this By-Law to appoint the County of Wellington to act as its agent for the County Assessment and Taxation Appeals;

NOW THEREFORE the Council of the Municipality hereby enacts as follows:

1. The Municipality hereby appoints the County of Wellington to act as its agent for the purposes of the County Assessment and Taxation Appeals and, as such, the County of Wellington shall have full carriage of the County Assessment and Taxation Appeals which may be exercised by the County of Wellington in its sole and absolute discretion.
2. Without limiting the above, the Municipality hereby confirms that, under Section 1 herein, the Municipality has appointed the County of Wellington to exercise the following rights, powers, duties and responsibilities with respect to the County Assessment and Taxation Appeals:
 - (a) The exclusive right to prosecute, enter into negotiations, agreements or settle the County Assessment and Taxation Appeals, with any such agreements and/or settlements being binding on both the Municipality and the County of Wellington;
 - (b) The exclusive right to retain and instruct agents, experts, legal counsel and other representatives;

- (c) The exclusive right to initiate appeals to the Assessment Review Board;
- (d) The exclusive right to respond to and actively participate in County Assessment and Taxation Appeals initiated by taxpayers;
- (e) The exclusive right to request that MPAC reconsider any permitted matters as prescribed under the Assessment Act (Ontario), as amended, or its Regulations;
- (f) Take any other actions or decisions necessary in order to prosecute, settle, enter into negotiations or resolve the County Assessment and Taxation Appeals.

The County of Wellington's appointment as the Municipality's agent is granted on the basis that the County of Wellington shall pay all costs relating to the County Taxation and Assessment Appeals.

3. The Municipality hereby acknowledges that the scope of the County of Wellington's rights, powers, duties and responsibilities contemplated herein are limited to the County Assessment and Taxation Appeals. The Municipality confirms that the Assessment and Taxation Appeals that do not meet the criteria and thresholds set out in the County of Wellington's prevailing Assessment Base Management Policy, as amended from time to time, shall not be handled by the County of Wellington. Nothing in this By-Law shall be construed as an appointment for the County of Wellington to act as agent for the Municipality for any Assessment and Taxation Appeals other than the County Assessment and Taxation Appeals.

4. The Municipality hereby authorizes and directs the Mayor, the Clerk and staff to take such further actions and execute such documents that may be required for the due carrying out of the foregoing.

Read a first, second, third time and finally passed in open Council this 7th day of November, 2017.

Mayor George A. Bridge

C.A.O. Clerk Bill White