

**CITY OF KINGSTON****Property Listing - Section 357(1) and Section 358 Tax Adjustments**

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value	Amount of Tax Cancellation
<b>Section 357(1) Applications</b>								
1039	040.100.01600.0000	540 Montreal St	2-Jul-13	31-Dec-13	357(1)(c) Became Exempt	CTN E N	870,079 (820,629)	\$ 17,501.63
1072	060.220.01100.0000	17 - 47 Van Order Dr	1-Jan-13	31-Dec-13	357(1)(f) Clerical Error	MTEP MTES MTEP MTFS E N	13,142,070 154,008 51,336 51,336 (13,398,750)	\$ 416,608.94
1078	090.070.09901.0000	1254 Highway 2	11-Mar-13	31-Dec-13	357(1)(d) Fire, Demo	RTEP	132,356	\$ 1,416.04
1079	090.070.09901.0000	1254 Highway 2	1-Jan-14	31-Dec-14	357(1)(d) Fire, Demo	RTEP	134,571	\$ 1,737.98
1083	080.250.13810.0000	1695 Sydenham Rd	1-Jan-13	31-Dec-13	357(1)(f) Clerical Error	CTN E N	95,000 (89,199)	\$ 3,537.51
1098	010.060.09700.0000	212 Stuart St	30-Apr-13	31-Dec-13	357(1)(c) Became Exempt	RTEP E N	409,250 (229,101)	\$ 4,017.47
1099	010.060.09200.0000	224 Stuart St	30-Apr-13	31-Dec-13	357(1)(c) Became Exempt	RTEP RTES E N	580,167 290,083 (378,391)	\$ 8,542.94
1101	010.050.02000.0000	144 Barrie St	1-Jan-13	31-Dec-13	357(1)(c) Became Exempt	RTEP E N	314,226 (320,834)	\$ 4,576.82
1106	080.250.17900.0000	1852 Sydenham Rd	1-Apr-14	31-Dec-14	357(1)(a) Reclassified	CTN RTEP	37,550 (37,555)	\$ 658.92
1109	010.130.09200.0000	169 Wellington St	1-Jan-14	31-Dec-14	357(1)(d) Fire, Demo	CTN RTEP CXN	213,000 211,000 (326,771)	\$ 2,345.88
1110	010.130.09100.0000	167 Wellington St	1-Jan-14	31-Dec-14	357(1)(d) Fire, Demo	CTN RTEP	63,084 (14,202)	\$ 2,454.53

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value	Amount of Tax Cancellation
1115	080.240.08100.0000	2345 Leeman Rd	1-Jan-14	31-Dec-14	357(1)(a) Reclassified	CTN RTEP	65,673 (65,613)	\$ 1,530.46
1116	080.120.00100.0000	500 - 510 Canatara Crt	1-Feb-14	31-Dec-14	357(1)(d) Fire, Demo	CTN MTEP	603,631 (370,717)	\$ 10,882.32
1118	040.100.01600.0000	540 Montreal St.	1-Jan-14	31-Dec-14	357(1)(c) Became Exempt	CTN E N	871,386 (838,420)	\$ 34,561.14
1121	080.170.20726.0000	745 Progress Ave	7-Aug-14	31-Dec-14	357(1)(a) Reclassified	CTN RDEP	1,679,500 (1,620,883)	\$ 23,398.73
1123	080.040.12300.0000	1050 Front Rd	1-Jan-14	31-Dec-14	357(1)(c) Became Exempt	CTN E N	174,086 (173,240)	\$ 6,633.88
1134	080.270.27100.0000	1051 Unity Rd	14-Nov-14	31-Dec-14	357(1)(d) Fire, Demo	RTEP	28,190	\$ 49.16
1135	010.130.11800.0000	136 Princess St	1-Sep-14	31-Dec-14	357(1)(a) Reclassified	CTN NTEP	695,440 (731,437)	\$ 6,339.23
1138	090.080.00600.0000	842 Highway 2	1-Jan-14	31-Dec-14	357(1)(f) Clerical Error	CTN E N	92,480 (94,606)	\$ 3,317.19
1139	080.250.13810.0000	1695 Sydenham Rd	1-Jan-14	31-Dec-14	357(1)(f) Clerical Error	CTN E N	95,000 (91,133)	\$ 3,472.45
1140	080.151.08600.0000	817 Mona Dr	25-Apr-14	31-Dec-14	357(1)(d) Fire, Demo	RTES	130,634	\$ 1,191.18
1141	090.090.06000.0000	218 Green Bay Rd	1-Jan-14	31-Dec-14	357(1)(d) Substantially Unusable	RTEP	67,789	\$ 875.50
1142	090.050.15400.0000	490 Kingston Mills Rd	1-Jan-14	31-Dec-14	357(1)(a) Reclassified	CTN RTEP	53,900 (53,974)	\$ 1,236.27
1143	030.100.09800.0000	35 Rideau St	1-Nov-14	31-Dec-14	357(1)(a) Reclassified	CTN	69,776	\$ 491.14
1149	020.100.08200.0000	330 William St	23-Dec-14	31-Dec-14	357(1)(d) Fire, Demo	RTEP	139,112	\$ 48.91

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value	Amount of Tax Cancellation
1150	020.100.05800.0000	217 University Ave	23-Dec-14	31-Dec-14	357(1)(d) Fire, Demo	CTN RTEP CXN	346,000 132,000 (343,202)	\$ 146.90
1151	010.060.09700.0000	212 Stuart St	1-Jan-14	31-Dec-14	357(1)(c) Became Exempt	RTEP E N	427,500 (234,067)	\$ 6,096.08
1152	010.060.09200.0000	224 Stuart St	1-Jan-14	31-Dec-14	357(1)(c) Became Exempt	RTEP RTES E N	583,001 291,499 (386,594)	\$ 12,470.20
1153	010.130.00100.0000	115 Clarence St	1-Jan-14	31-Dec-14	357(1)(c) Became Exempt	CTN E N	562,640 (555,501)	\$ 23,697.91
1154	010.050.02000.0000	144 Barrie St	1-Jan-14	31-Dec-14	357(1)(c) Became Exempt	RTEP E N	323,384 (327,790)	\$ 4,611.39
1158	040.130.19300.0000	603 John Counter Blvd	1-Jul-14	31-Dec-14	357(1)(d) Fire, Demo	CTN	100,630	\$ 1,954.68
1327	080.190.02423.0000	1269 Crossfield Ave	1-Jan-14	31-Dec-14	357(1)(f) Clerical Error	RTEP	40,546	\$ 537.64
1333	080.021.00400.0000	50 Lakeshore Blvd	1-Feb-15	31-Dec-15	357(1)(d) Fire, Demo	RTEP	689,804	\$ 8,234.55
1343	040.100.01600.0000	540 Montreal St	1-Jan-15	31-Dec-15	357(1)(c) Became Exempt	CTN E N	872,693 (856,210)	\$ 34,059.32
<b>Section 358 Applications</b>								
1060	060.220.01100.0000	17 - 47 Van Order Dr	1-Jan-11	31-Dec-11	358(1) Clerical/Factual	MTEP MTES E N	12,042,719 140,031 (12,670,000)	\$ 408,169.83
1061	060.220.01100.0000	17 - 47 Van Order Dr	1-Jan-12	31-Dec-12	358(1) Clerical/Factual	MTEP MTES MTFP MTFS E N	12,476,382 96,902 48,358 48,358 (12,670,000)	\$ 410,035.60
1147	080.190.05271.0000	1345 Monaco Crt	1-Jan-13	31-Dec-13	358(1) Clerical/Factual	RTEP	39,500	\$ 535.10

Application Number	Roll Number	Property Location	From	To	Reason for Adjustment	Property Tax Class	Assessed Value	Amount of Tax Cancellation
1148	080.190.05271.0000	1345 Monaco Ct	1-Jan-14	31-Dec-14	358(1) Clerical/Factual	RTEP	42,000	\$ 556.91
1159	090.010.26900.0000	6601 Highway 15	1-Jan-11	31-Dec-11	358(1) Clerical/Factual	RTEP	19,673	\$ 267.43
1160	090.010.26900.0000	6601 Highway 15	1-Jan-12	31-Dec-12	358(1) Clerical/Factual	RTEP	21,000	\$ 281.50
1321	090.010.26900.0000	6601 Highway 15	1-Jan-10	31-Dec-10	358(1) Clerical/Factual	RTEP	18,346	\$ 253.90
1322	080.190.05271.0000	1345 Monaco Ct	23-Aug-12	31-Dec-12	358(1) Clerical/Factual	RTEP RTES	31,532 5,468	\$ 182.30
<b>Total</b>								<b>\$ 1,469,517.46</b>

**Distribution of Amounts**

Municipal Portion	\$ 1,303,185.42
School Portion	\$ 163,268.31
Downtown Kingston BIA	\$ 3,063.73
<b>Total</b>	<b>\$ 1,469,517.46</b>



**Policy Name:** Public Notice Policy  
**Administrator:** City Clerk  
**Approval Date:** October 6, 2015  
**Effective Date:** October 7, 2015  
**Next Review Date:** December 2018  
**Approval Authority:** Council

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## 1. Policy Statement

The Corporation of the City of Kingston is an accountable and transparent organization that believes that its residents should be made aware of the business of the municipality. Section 270 of the *Municipal Act* 2001 affirms that the municipality shall adopt and maintain a policy with respect to the circumstances in which the municipality shall provide notice to the public and, if notice is to be provided, the form, manner and times notice shall be given.

## 2. Purpose

In accordance with the provisions contained in the Municipal Act, this policy sets out the minimum notice requirements, a list of matters for which public notice is required, the form and the manner in which notice is to be given, with the minimum time for providing such notice.

## 3. Definitions

**“Act”** means the Municipal Act, 2001 S.O. 2001, c. 25 as amended from time to time, and includes any regulation made there under.

**“City website”** The website maintained by the City of Kingston.

**“Clerk”** means the City Clerk, or that person’s designate.

**“Newspaper”** the same meaning as indicated in Subsection 87 of the Legislation Act 2006, which reads as follows, in a provision requiring publication, means a document that; is printed in sheet form, published at regular intervals of a week or less and circulated to the general public; and consists primarily of news of current events of general interest; (“journal”).

**“Plain Language”** is a way of writing, organizing and presenting information so that it makes sense and is easy to read.

Information should be presented with straightforward vocabulary

and sentence structures and by organizing material clearly and logically, to ensure that messaging is clearly understood.

**“Public Notice”** or **“Notice to the Public”** means notice given to the public generally, but does not include notice given only to specified persons.

**“Public Notices Page”** the subdirectory on the City of Kingston’s website where notices are posted and archived.

**“Subject Matter”** means the issue, measure, requirement, meeting or other matter in respect of which a notice is being given.

#### **4. Application**

Where the City is required to give Public Notice under a provision of the Act, the notice shall be given in a form and manner and at times indicated in this policy unless;

The Act, another statute, or a regulation prescribes or permits otherwise;

The requirements of notice are prescribed in another policy or resolution;

Council directs that other Public Notice is to be given as the Council considers in the circumstances.

This policy sets out the minimum requirement; nothing in this policy shall prevent the use of more comprehensive methods of Public Notice or for providing for a longer Public Notice period.

No additional Public Notice will be required for subsequent meetings where a matter has been deferred to a subsequent meeting by City Council or by a Committee of Council.

If a matter arises, which in the opinion of the Chief Administrative Officer, in consultation with the Mayor, is considered to be of an urgent or time sensitive nature, or which could affect the health or well-being of the residents of the City of Kingston, or if a State of Emergency is declared, or is so advised by a Provincial ministry, the Public Notice requirements of this policy may be waived and the Clerk shall make best efforts to provide as much notice as is reasonable under the circumstances.

Where possible Public Notices will be produced in a manner that encourages participatory democracy.

## **5. Content of Public Notices**

Notice to the Public shall contain the following information when applicable:

A general description of the subject matter under consideration or otherwise involved;

Where the matter relates to a defined location, sufficient particulars of the location to identify it generally, such as reference to a municipal address or street intersection, or a legal description or plan or key map;

Purpose of any meeting of which Public Notice is required to be given or the purpose and effect of the proposed action;

Identification of the authority under which the Public Notice is being given;

Date, time and location of any meeting at which the subject matter will be considered of which Public Notice is required to be given;

Where written submissions may be made, or where delegations for the purpose of providing a verbal submission can be registered, the name and title of the person to whom they are to be sent, together with the address of the official and the deadline for receipt of such submissions;

That the Public Notice is given by The Corporation of the City of Kingston, or by the City Clerk on its behalf.

## **6. Enhancing Participatory Opportunities in Civic Affairs**

Where possible, Public Notice to the public shall be written in plain language and in an accessible manner. Public Notice shall incorporate the following strategies to enhance participatory opportunities for the public.

Ability to scan for information: Make use of short sentences and paragraphs, and headers.

Ease of reading: Use simple sentence structure and grammar.

Use simple everyday words instead of technical jargon. Use active voice rather than passive voice.

Target audiences: Anticipate their interests and address potential enquiries.

Images: Use images especially if it helps readers understand the message.

## **7. Policy Applications**

Schedule A – Notice Requirements Contained in the Municipal Act

## **8. Review Period**

This policy shall be reviewed every three years or as legislation requires.



**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
Section 34 Permanent Closure of a Highway	No public notice requirement.	Website posting 2 weeks prior to Committee or Council meeting at which the matter is being considered.
Change/Naming of Highway	No public notice requirement.	<p>Notice to be published in the newspaper, 2 weeks prior to Committee or Council meeting at which the matter is being considered.</p> <p>Website posting 2 weeks prior to Committee or Council meeting at which the matter is being considered</p>
Section 48 Change/Naming of Private Roads	A local municipality may name or change the name of a private road after giving public notice of its intention to pass the by-law.	<p>Notice to be published in the newspaper, 2 weeks prior to Committee or Council meeting at which the matter is being considered.</p> <p>Website posting 2 weeks prior to Committee or Council meeting at which the matter is being considered.</p>
Section 99 Advertising Devices By-law	No public notice requirement.	Website posting 2 weeks prior to Committee or Council meeting at which the matter is being discussed.
Section 110 Agreements for Municipal Capital Facilities	Upon the passing of a by-law permitting a municipality to enter into an agreement under this section, the clerk of the municipality shall give written notice of	As required by the Act.

**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
	the by-law to the Minister of Education.	
Section 110 Agreements for Municipal Capital Facilities – Tax Exemptions	Upon the passing of a by-law under subsection (6) the clerk of the municipality shall give written notice of the contents of the by-law to, a) the assessment corporation; b) the clerk of any other municipality that would, but for the by-law , have had authority to levy rates on the assessment for the land exempted by the by-law; and c) the secretary of any school board if the area of jurisdiction of the board includes the land exempted by the by-law.	As required by the Act.
Section 150 General Licensing Powers	No public meeting requirement. No public notice requirement.	Website posting 2 weeks prior to Committee or Council meeting at which the matter is being discussed.
Section 173 Restructuring Proposal	Before the council of a municipality votes on whether to support or oppose a restructuring proposal, the council shall or may, as applicable, do the following things when the proposal is being developed or after it is developed: 1. Council shall consult with the public by giving notice of, and by holding, at least one public meeting. 2. Council shall consult with such persons or bodies as the Minister may prescribe. 3. Council may consult with such other persons and bodies as the municipality considers appropriate.	Council shall hold at least one public meeting.  Website posting 2 weeks prior to the public meeting.
Section 187 Change of Name of Municipality	No public notice requirement.	Council shall hold at least one public meeting.  Website posting 2 weeks prior to the public meeting.
Sections 204-210 Business Improvement Areas	A local municipality may designate an area as an improvement area and may establish a board of management. Before passing a by-law under subsection 204	As required by the Act.

**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
	<p>(1), clause 208 (2) (b), subsection 208 (3) or section 209, notice of the proposed by-law shall be sent by prepaid mail to the board of management of the improvement area, if any, and to every person who, on the last returned assessment roll, is assessed for rateable property that is in a prescribed business property class which is located,</p> <p>(a) where the improvement area already exists, in the improvement area and in any geographic area the proposed by-law would add to the improvement area; and</p> <p>(b) where a new improvement area would be created by the proposed by-law, in the proposed improvement area.</p>	
<p>Section 211 Business Improvement Areas Repealing By-law</p>	<p>Council shall give notice of a proposed by-law to repeal a by-law establishing a business improvement area. Notice of the proposed by-law shall be sent by prepaid mail to the board of management of the improvement area, if any, and to every person who, on the last returned assessment roll, is assessed for rateable property that is in a prescribed business property class which is located,</p> <p>(a) where the improvement area already exists, in the improvement area and in any geographic area the proposed by-law would add to the improvement area; and</p> <p>(b) where a new improvement area would be created by the proposed by-law, in the proposed improvement area.</p> <p>Notice shall be given within 60 days of receiving a valid request to repeal the by-law. Recipients are to respond within 60 days after the last day of mailing of the notices.</p>	<p>As required by the Act.</p>
<p>Section 216 Dissolution of Local Boards (Excluding Police Services Board)</p>	<p>No public notice requirement.</p>	<p>Notice by mail to local board 2 weeks prior to Committee or Council meeting at which matter is being considered.</p>

**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
Section 217-219 Council Composition	Before passing a by-law described in section 218, the municipality shall give notice of its intention to pass the by-law and shall hold at least one public meeting to consider the matter.	Council shall hold at least one public meeting.  Notice to be published in the newspaper 2 weeks prior to the public meeting.  Website posting 2 weeks prior to the public meeting.
Section 222 Establishment of Wards	No requirement for public meeting.	Council shall hold at least one public meeting. Website posting 2 weeks prior to the public meeting.
	Within 15 days after a by-law is passed, the municipality shall give notice of the passing of the by-law to the public specifying the last date for filing a notice of appeal.	Notice to be published in the newspaper 15 days of passing of by-law.  Website posting within 15 days of passing by-law.
Section 238 Procedural By-law	No public notice requirement prior to passage of a procedural by-law.	Any change to the procedural by-law or the introduction of a new procedure by-law will require: Website posting two weeks prior to public meeting.
Section 270.1 Sale of Land	A municipality shall adopt and maintain policies with respect to the sale and other disposition of land.	Website posting 2 weeks prior to Committee or Council meeting at which the matter is being considered.
Sections 290-291 Budget – Adopt or Amend	No public notice requirement.	Website posting 2 weeks prior to Committee or Council meeting at which the

**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
		matter is being considered.
Section 294.1 Annual Return	States that the treasurer of a municipality shall in each year provide the Minister with a return containing information designated by the Minister with respect to the financial affairs of the municipality, at the times and in the manner and form designated by the Minister.	As required by the Act.
Section 295 Financial Statements Publication	<p>Within 60 days after receiving the audited financial statements of the municipality for the previous year, the treasurer of the municipality;</p> <p>(a) shall publish in a newspaper having general circulation in the municipality,            (i) a copy of the audited financial statements, the notes to the financial statements, the auditor’s report and the tax rate information for the current and previous year as contained in the financial review, or            (ii) a notice that the information described in subclause (i) will be made available at no cost to any taxpayer or resident of the municipality upon request; and</p> <p>(b) may provide the information described in subclause (a) (i) or (ii) to such persons and in such other manner as the treasurer considers appropriate.</p> <p>If a request is made under subsection (1), the treasurer shall provide a copy of the information to the taxpayer or resident at no cost.</p>	As required by the Act.
Section 297 Auditor	The auditor may attend any meeting of members of council or any local board of the municipality and is entitled, (a) to receive all notices relating to the meeting that any member is entitled to receive; and	As required by the Act.

**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
	(b) to make representations at that meeting on any matter that concerns him or her as auditor.	
Section 308 Establishment of Tax Ratios	The Minister may make regulations requiring municipalities that establish tax ratios, to give notice of the tax ratios to such persons and in such manner as prescribed.	As required by the Act.
Section 318 Phase-in of Tax Changes Resulting from Reassessments	A notice of demand of taxes payable in respect of which there is a phase-in shall indicate the amount of taxes that would have been payable without the phase-in, the amount of taxes that are payable and the difference.	As required by the Act.
Section 331 Taxes on Eligible Properties	The assessment corporation shall provide a list of the comparable properties for each eligible property [as defined in 331(20) -ie properties with additional assessments; properties that cease to be exempt; properties that are added to the roll due to subdivision or severance of land; or properties for which there is a change in classification]. The municipality shall mail to the owner of each eligible property the list of comparable properties, along with the municipality's determination of taxes, within 60 days after the date the list of comparable properties is received by the municipality.	As required by the Act.
Section 343 Notice of Tax Bill	The treasurer shall send a tax bill to every taxpayer at least 21 days before any taxes shown on the tax bill are due.	As required by the Act.
Section 348 Determination of Tax Status	The treasurer shall by February 28 in each year determine the position of every tax account as of December 31 of the preceding year. On making this determination, the treasurer shall send to every taxpayer who owes taxes from a preceding year a notice of those taxes and of the related late payment charges. The notice may be sent with a tax bill.	As required by the Act.
Section 350 Obligations of	Where taxes are owed in respect of land occupied by a tenant, the treasurer may	As required by the Act.

**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
Tenant - Taxes Owed	give the tenant notice in writing requiring the tenant to pay the rent in respect of the land to the treasurer as it becomes due up to the amount of the taxes due and unpaid plus costs, and the tenant shall comply with the notice.	
Section 351 Seizure Personal Property - Public Auction	Subject to certain conditions, the treasurer may seize personal property to recover the taxes and costs of the seizure. The treasurer or the treasurer's agent shall give the public notice of the time and place of the public auction and of the name of the person whose personal property is to be sold.	Website posting 2 weeks prior to auction.  Notice to be published in the newspaper 2 weeks prior to auction Written notice by mail, posted 3 weeks prior to auction, to sheriff, bailiff, assignee, liquidator, trustee or licensed trustee in bankruptcy.
Section 356 Division of Land into Parcels	Upon application by the treasurer of a municipality or to the treasurer by an owner of land, the municipality may divide land into two or more parcels; apportion unpaid taxes; and direct part payment of taxes to each of the parcels. On or before September 30 of the year following the year in which the application is made, council shall hold a meeting to consider the issue. Applicants and owners of any part of the land shall be notified of the meeting by mail sent at least 14 days before the meeting. Within 14 days of making its decision, council shall notify the applicants and owners of the decision and specify the last day for appealing the decision.	As required by the Act.
Section 357 Cancellation, Reduction, Refund of Taxes	Upon receipt of an application, and subject to certain conditions, the municipality may cancel, reduce or refund all or part of taxes levied. On or before September 30 of the year following the year in respect of which the application is made, council shall hold a meeting at	As required by the Act.

**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
	<p>which all applicants may make representations to council. Applicants shall be notified of the meeting by mail sent at least 14 days before the meeting. Within 14 days of making its decision, council shall notify the applicants of the decision and specify the last day for appealing the decision.</p>	
<p>Section 358 Overcharges Caused by a Gross or Manifest Error</p>	<p>Upon receipt of an application, and subject to certain conditions, the municipality may cancel, reduce or refund all or part of taxes which were overcharged due to a gross or manifest error in the preparation of the assessment roll. The treasurer shall send a copy of the application to the assessment corporation and the registrar of the Assessment Review Board. If the application is deemed to be invalid, the treasurer shall notify the applicant in writing of the reasons that it is not valid. On or before September 30 of the year following the year in which the application is made, council shall hold a meeting at which the applicant may make representations to council.</p> <p>The applicant shall be notified of the meeting by mail sent at least 14 days before the meeting. Within 14 days after making its decision, council shall notify the applicant of the decision.</p>	<p>As required by the Act.</p>
<p>Section 359 Increase of Taxes as a Result of any Undercharged Caused by a Gross or Manifest Error</p>	<p>Upon receipt of an application by the treasurer, the municipality may increase the taxes levied when the taxes were undercharged due to a gross or manifest error. The council shall hold a meeting at which the treasurer and the person in respect of whom the application is made may make representations to council. The council shall notify the parties of the meeting by mail sent at least 14 days before the meeting. Within 14 days of making its decision, council shall notify</p>	<p>As required by the Act.</p>



**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
	the parties of the decision and specify the last day for appealing the decision.	
Section 365.2 Tax Reduction for Heritage Property	If a local municipality passes a by-law to provide tax reductions or refunds to eligible heritage property, the Minister of Finance shall be notified within 30 days after the by-law is passed.	As required by the Act.
Section 374 Notice of Registration of Tax Arrears Certificate	Within 60 days after the registration of a tax arrears certificate, the treasurer shall send a notice of the registration of the certificate to the assessed owner of the land, to the spouse of the assessed owner of the land, and to every person appearing to have an interest in the land at the time of closing of the land registry office on the day the tax arrears certificate was registered.	As required by the Act.
Sections 379 and 381 Public Sale (Tax Arrears Certificate)	<p>If the cancellation price remains unpaid 280 days after the day the tax arrears certificate is registered, the Treasurer, within 30 days after the expiry of the 280-day period, shall send to the persons entitled to receive notice under section 374 a final notice that the land will be advertised for public sale unless the cancellation price is paid before the end of the one-year period following the date of the registration of the tax arrears certificate.</p> <p>If at the end of the one-year period the cancellation price has not been paid the land shall be offered by public auction or public tender. The treasurer shall make a statutory declaration stating the names of the persons to whom notice was sent previously and advertise the land for sale once in The Ontario Gazette and once a week for four weeks in a newspaper that, in the opinion of the treasurer, has such circulation within the municipality as to provide reasonable notice of the sale. After the sale is made, and within 60 days after making a subsequent statement and</p>	As required by the Act.

**Schedule A – Notice Requirements Contained in the Municipal Act**

<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
	<p>payment to the Superior Court of Justice, the treasurer shall send a copy of the statement to the Public Guardian and Trustee and to the persons to whom notice was previously sent.</p> <p>Any notice required to be sent may be given by personal delivery or be sent by certified or registered mail.</p>	
<p>Section 386.2 Tax Sales – Entering to Carry out Inspection without Warrant</p>	<p>The following apply to an inspection under this Part carried out without a warrant:</p> <ol style="list-style-type: none"> <li>1. At least seven days before entering to carry out an inspection, the municipality shall, by personal service or by prepaid mail, serve a written notice of the inspection on the owners and occupants of the land as shown by the records of the land registry office and by the last returned assessment roll of the municipality in which the land is located.</li> <li>2. The notice shall specify the date on which the municipality intends to enter on the land to commence the inspection.</li> <li>3. If the municipality intends to enter on the land more than once during a period of time, the notice shall specify that period.</li> <li>4. If the municipality intends to leave equipment on the land for a period of time, the notice shall set out a description of the equipment and the period of time during which the municipality intends to leave it on the land.</li> <li>5. A notice served under this section by prepaid mail shall be deemed to have been received on the fifth day after the date of mailing of the notice.</li> <li>6. A municipality shall not use force against any individual in carrying out the inspection.</li> <li>7. A municipality shall only enter on land to carry out an inspection between the hours of 6 a.m. and 9 p.m. unless, after or</li> </ol>	<p>As required by the Act.</p>

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	concurrent with serving the notice under paragraph 1, the municipality has given at least 24 hours written notice of the intent to inspect the land at other hours to the occupants by personal service, prepaid mail or by posting the notice on the land in a conspicuous place.	
Section 386.3 Tax Sales- Entering to Carry out Inspection with Warrant	Notice of application for warrant (2) The municipality shall give the owners and occupiers of the land seven days written notice of, (a) the time when and the place where the application for the issuance or extension of a warrant is to be considered; (b) the purpose of the application and the effect of the application being granted; (c) the length of time the municipality is asking for a warrant to be issued or extended; (d) the right of an owner or occupant or a representative of an owner or occupant to appear and make representations; and (e) the fact that if the owner, occupant or representative fails to appear, the judge or justice of the peace may issue or extend the warrant in their absence.	As required by the Act.
Section 391 Fees and Charges	No public notice requirement.	Notice is given to the public through posting the meeting schedule and committee or Council agendas on the City website.
Section 400 Regulations Local Improvement Charges – Priority Lien Status	Under Section 400, the Minister may make regulations regarding fees and charges with priority lien status, including a requirement that the municipality give notice of its intention to pass a by-law imposing fees and charges which will have priority lien status.	As required by regulation.
Section 402 Notice of Debt	Upon receipt of an application of a municipality to incur a debt the Ontario Municipal Board may direct the municipality to give notice of the	As required by the Board.

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<b>Municipal Act Section And Subject</b>	<b>Requirement of Municipal Act</b>	<b>City of Kingston Notice Requirements</b>
	application to such persons and in such manner as the Board determines.	
Section 441 Collection of Unpaid Licensing Fines	If any part of a fine for a contravention of a business licensing by-law remains unpaid after the fine becomes due and payable under section 66 of the Provincial Offences Act, the authorized officer may give the person against whom the fine was imposed a written notice specifying the amount of the fine payable and the final date on which it is payable, which shall be not less than 21 days after the date of the notice.	As required by the Act.