

BY-LAW NO. 2025 – XXX

A by-law of the City of Ottawa to establish tax relief parameters under Section 357 of the *Municipal Act, 2001*.

WHEREAS upon application to the treasurer under section 357 of the *Municipal Act, 2001*, Council may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made, for circumstances prescribed under section 357 of the Act;

AND WHEREAS in accordance with section 23.1 of the *Municipal Act, 2001* and the City of Ottawa's Delegation of Authority By-law, the Deputy City Treasurer, Revenue has delegated authority to administer the tax relief program, under section 357 of the *Municipal Act, 2001*;

AND WHEREAS at its meeting of April 16, 2025, Council has determined the need to establish parameters for tax relief that may be provided for applications made under section 357(1)(d)(ii), and 357(1)(g) of the *Municipal Act, 2001* as further set out in this by-law;

THEREFORE the Council of the City of Ottawa enacts as follows:

1. Applications made to the treasurer pursuant to sections 357(1)(d)(ii) and 357(1)(g) of the *Municipal Act, 2001* that meet the prescribed requirements as determined and approved by the Deputy City Treasurer, Revenue, will be calculated using the following parameters:

- I. Section 357(1)(d)(ii), for properties where a building on the land was damaged by fire, demolition or otherwise during the year or during the preceding year after the return of the assessment roll, so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage, a 35 percent property tax adjustment for the space affected;
- II. Section 357(1)(g), for properties where repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year, a 25 percent property tax adjustment for the space affected.

EFFECTIVE DATE

2. This by-law shall come into force and take effect on January 1, 2025.

ENACTED AND PASSED this 16<sup>th</sup> day of April 2025.

DEPUTY CITY CLERK

MAYOR

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Enacted by City Council at its meeting of April 16, 2025.

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LEGAL SERVICES  
AS/JP/TZ  
G04-01-21-FEE

COUNCIL AUTHORITY:  
City Council – April 16, 2025  
Finance and Corporate Services  
Committee Report Agenda Item X