

THE CORPORATION OF THE TOWN OF GRIMSBY  
BY-LAW NO. 23-93  
A BY-LAW TO DELEGATE AUTHORITY FOR THE PROCESSING OF TAX  
WRITE-OFF APPLICATIONS

Whereas Section 23.1 (1) of the Municipal Act, 2001, c. 25, as amended, authorizes a Municipality to delegate its powers and duties under this or any other Act to Town staff subject to certain restrictions;

And whereas Council finds that Tax Applications per Sections 356, 357, 358 and 359 of the Municipal Act are routine and delegation of these powers would provide for more efficient customer service and responsible use of resources;

And whereas Council deems it appropriate to delegate authority to the Assessment Review Board to address applications under Section 357 (1) (d.1) related to sickness and extreme poverty, having the expertise and resources to address these applications;

Now therefore the Council of the Corporation of the Town of Grimsby enacts as follows:

1. That the Director of Finance/Treasurer and/or designates are authorized to approve applications in accordance with Section 356, 357, 358 and 359 of the Municipal Act;
2. And that Applications made under Section 357 (1) (d.1) related to sickness and extreme poverty be referred to the Assessment Review Board for determination of eligibility and recommended adjustment;
3. And that Town Staff be directed to prepare an annual report within the first quarter of the year to advise Council of the total cost of adjustments made under these provisions.

Read a first time, considered, and passed this 20th day of November, 2023.

---

J.A. Jordan, Mayor

---

B. Nistico-Dunk, Acting Town Clerk