

May 3, 2024

Frederick & Ann Hemstock  
418518 Concession A  
Owen Sound, ON. N4K 5N3

Dear Mr. & Mrs. Hemstock

**Re: Property Tax Roll – Ownership Dispute**  
**ROLL # 42-59-010-006-26400**  
**Location: - 28<sup>th</sup> Ave E.**  
**Legal Address: Sydenham Con 10 PT Lot 21**

After reviewing your inquiry regarding the 2022 property taxes, we have determined that the assessment roll return provided by MPAC was accurate. The 2021 sale, which ultimately triggered assessment roll revisions for 2023 taxation occurred after the roll for 2022 was returned. The 2022 property taxes were levied in accordance with the *Municipal Act, 2001*, and the *Assessment Act*.

While the Assessment Act contains mechanisms by which certain types of in-year changes can be made, severances and consolidations are processed as part the annual roll return exercise. When a severance occurs after the return of the roll, the responsibility of apportioning any taxes amongst the buyer and seller rests with those parties and/or their legal representatives.

There are two main options by which those taxes may be apportioned to reflect the post severance circumstances.

1) **Private Resolution:** You may choose to resolve the matter privately with Mr. Sawatsky. This would involve verifying and settling the 2022 property tax apportionments among yourselves. While potentially quicker and more straightforward, this approach requires direct engagement between the two private parties.

The City would have no formal role in this, however, we would be pleased to support the exercise by way of providing the assessment apportionment details and related tax share calculations.

2) **s.356 Application to Council:** Alternatively, you can pursue a formal process by submitting a s.356 application to Council. This process entails staff presenting reports and by-laws for Council approval. A public meeting will be held where both landowners can present their claims to the council.

Ultimately, Council will decide whether to proceed with the apportionment of unpaid 2022 property taxes. Although this option may take more time and involve additional steps, it offers a resolution if private negotiations fail or if there is disagreement among the parties.

It is important to note that the apportionment of the 2022 assessment will be somewhat different than the 2023 assessment ultimately returned for either parcel. As noted above, the City would be pleased to provide you with a breakdown of the 2022 assessment apportionment under either scenario, or upon request.

We appreciate your patience and understanding as we thoroughly reviewed your inquiry regarding the 2022 property taxes. We are committed to assisting you throughout this process, and should you wish to move forward with a s.356 application, please reach out directly to me at your earliest convenience.

Yours sincerely,

Crystal Moffatt  
Tax Collector