



The Corporation of the  
City of Sault Ste. Marie

## COUNCIL REPORT

March 23, 2026

TO: Mayor Matthew Shoemaker and Members of City Council  
AUTHOR: Lisa Petrocco – Manager of Taxation  
DEPARTMENT: Corporate Services  
RE: 2025 Property Tax Appeals

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### **Purpose**

The purpose of this report is to summarize the tax appeals processed in 2025 under section 357 of the *Municipal Act, 2001*.

### **Background**

Under section 357 of the *Municipal Act, 2001*, taxpayers may make an application for the cancellation, reduction or refund of taxes in response to changes in assessment facts concerning the property. The reduction in assessment reduces the taxes to the correct amount. The Municipal Property Assessment Corporation (MPAC) reviews the applications and confirms the assessment adjustments used to calculate the tax changes

On February 3, 2025 Council delegated authority to the Treasurer or designate to process these adjustments under By-law 2025-22.

### **Analysis**

The Municipal Property Assessment Corporation reviewed all the applications and confirmed the assessment adjustments used to calculate the tax changes in the attached schedule.

### **Financial Implications**

An annual budget allocation is provided for tax write-offs. Excluding the Assessment Review Board appeal settlements and the annual 2025 allowance for uncollectible accounts, the revenue reduction resulting from these adjustments was accommodated within the approved budget allocation.

### **Strategic Plan / Policy Impact / Climate Impact**

This is an administrative matter not articulated in the Corporate Strategic Plan.

### **Recommendation**

It is therefore recommended that Council take the following action:

Resolved that the report of the Manager of Taxation dated March 23, 2026 concerning the 2025 Property Tax Appeals be received as information.

2025 Property Tax Appeals

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Respectfully submitted,

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