

Woodworth-Lynas, Victoria

From: [REDACTED]
Sent: Saturday, February 10, 2018 2:38 PM
To: Woodworth-Lynas, Victoria
Subject: Municipal act Revision

Good Afternoon Ms. Lynas

Your name and email address were provided to me from the Dept of Municipal affairs. I understand that you are reviewing the Municipal Act and have a very grave concern and contempt for 126 regarding Poll Tax.

I could very easily get on my soap box and go on about how unfair and unjust the application of Poll Tax in the Town of [REDACTED] is however; I will try to be as brief as possible the following are points to consider:

1 The town of [REDACTED] charges a property owner a higher rate of property tax when they have a rental apartment. This additional tax is then transferred to the renter who must in addition pay the Poll Tax. This could be interpreted as a form of double taxation which (in my understanding) is illegal in Canada. This has the potential to open both the local and provincial government to a legal challenge.

2. I know of a family who rented their home in [REDACTED] yet the man was not working in [REDACTED] The man's company paid for his housing, therefore although he is subject to the Poll Tax according to 126.(1) (a) he did not pay because the town has no way of knowing he existed nor do they have recourse to demand from the company a list of employees as outlined in section 128(1) of the act. This creates an unfair and unequal application of a law which according to the Canadian Constitution is forbidden; again placing both the town and province in a potential constitutional battle.

3. According to section 127.(1)(a) a person who is liable to pay the real property tax in the municipality is exempt from poll tax. That being said, who or what distinguishes who is that person? According to the town of [REDACTED] it is judged by whoever's name is on the tax bill and that name or names is taken from the mortgage papers. I could understand the town using the actual papers used to register the property but not the mortgage papers. This does not take into consideration people who may not have a mortgage; nor does it take into consideration couples who have only one name on the mortgage, or deed. Does this mean that a spouse who works must pay poll tax even though they contribute to the household. How do you under the current act split those hairs? Again leaving a potential legal battle in the balance.

4. This Poll Tax has been abandoned by other communities as it was found to be a regressive form of taxation affecting those who could least afford it.

The Poll Tax is referred to here in the [REDACTED] area as nothing more than a simple easy cash grab for the town. A much better use of the town's time and energy would be to review their expenditures and give the provincial government the authority under the revised act to review the finances of the town. Maybe we should look at how we spend and what we are spending money on rather than simply increase taxes.

My suggestion for improving the intent of the Poll Tax would be to amend the Municipal Act to clarify that such a tax can only be applied in a community or region which does not have a personal property tax. I would welcome any opportunity to discuss with either yourself or any one else in the government just how this can be accomplished. It is certain that the Town of [REDACTED] is not interested in reviewing something that in their

own words" the Municipal Act gives us the right to charge whatever we want and that we will do" They simply hide behind the act and let you take the punches, time for a change in strategy.

Dave Billingham