

**PROPERTY ASSESSMENT APPEALS - 2007**

**Recommendation**

The Commissioner of Finance & Corporate Services and the Director of Finance, in consultation with the Manager of Property Tax & Assessment recommends:

That Council approve the attached list of properties for appeal to the Assessment Review Board.

**Economic Impact**

The correction of assessments which are too low will generate additional funding for the City and provide for a more equitable distribution of the property tax burden.

**Communications Plan**

As required by the Act, notification of the assessment appeal will be sent to the property owner when the appeal is actually filed with the Board.

**Purpose**

To appeal vacant land properties (no residential homes) which for a variety of reasons have significant errors in their assessment as returned on the roll.

**Background - Analysis and Options**

Section 40 of the *Assessment Act* allows that any person, including a municipality, may appeal assessments to the Assessment Review Board (ARB). Finance staff, together with the Municipal Property Assessment Corporation (MPAC), identified a number of significant errors on the assessment roll provided to the City for 2007 taxation purposes. If these errors are not appealed to the ARB, the City will lose significant assessment value. These errors will affect the 2007 tax year only as MPAC will have them properly added to the 2008 assessment roll.

Once the assessment roll has been provided to the municipality, there are a number of mechanisms available to property owners to potentially correct errors that may have caused their property assessment to be over-assessed. However, property assessments which are under-assessed would not normally be corrected by the property owner, therefore, the City has to appeal in order to have the corrections made.

The types of appeals that can be filed include:

- Unoccupied, enclosed buildings where the value was omitted from the roll
- Errors in property class
- Exemptions for properties that do not qualify
- Property that is no longer farmed

**Relationship to Vaughan Vision 2007**

This report is consistent with Vaughan Vision 2007 through item B-2 Expand Revenues & Tax Base and is consistent with the priorities previously set by Council. The necessary resources have been allocated and approved.

### **Regional Implications**

The correction of assessments which are too low will also generate additional funding for the Region and provide for a more equitable distribution of the Regional property tax burden.

### **Conclusion**

Reaching an agreement with the property owner and MPAC on the correction required and processing an adjustment to the property tax account will conclude these appeals. Should the City, MPAC and the property owner not be able to reach an agreement the appeal will be heard and decided by the Assessment Review Board (ARB). Finance staff do not anticipate that many would reach this stage as the appeals have primarily been launched in order to correct obvious errors to the roll.

### **Attachments**

Attachment 1 - Vaughan Assessment Appeals 2007 Tax Year

### **Report prepared by:**

Maureen E. Zabiuk, A.I.M.A., AMTC  
Manager, Property Tax & Assessment  
Ext. 8268

Respectfully submitted,

---

Clayton D. Harris, CA  
Commissioner of Finance & Corporate Services

---

Barry E. Jackson, CGA  
Director of Finance

**Vaughan Assessment Appeals – 2007 Tax Year:**

| <b>Property Roll Number</b> | <b>Address</b>            | <b>Reason for Appeal</b>             |
|-----------------------------|---------------------------|--------------------------------------|
| 1928.000.231.07510          | Highway 407 S/S           | Assessment too Low;<br>Error on roll |
| 1928.000.212.10500          | 10400 Bathurst Street     | Assessment too Low                   |
| 1928.000.212.10510          | Bathurst Street W/S       | Assessment too Low                   |
| 1928.000.212.10520          | Bathurst Street W/S       | Assessment too Low                   |
| 1928.000.210.56600          | Major Mackenzie S/S       | Assessment too Low                   |
| 1928.000.210.56620          | Major Mackenzie rear      | Assessment too Low                   |
| 1928.000.210.56700          | Major Mackenzie rear      | Assessment too Low                   |
| 1928.000.210.96500          | 9980 Dufferin Street      | Assessment too Low                   |
| 1928.000.210.99000          | Major Mackenzie S/S       | Assessment too Low                   |
| 1928.000.210.99100          | Major Mackenzie S/S       | Assessment too Low                   |
| 1928.000.210.99150          | Major Mackenzie rear      | Assessment too Low                   |
| 1928.000.211.00000          | Major Mackenzie S/S       | Assessment too Low                   |
| 1928.000.213.65200          | Dufferin Street W/S       | Assessment too Low                   |
| 1928.000.213.65220          | Dufferin Street W/S       | Assessment too Low                   |
| 1928.000.213.65240          | Dufferin Street W/S       | Assessment too Low                   |
| 1928.000.213.65260          | Dufferin Street W/S       | Assessment too Low                   |
| 1928.000.214.50000          | Keele Street E/S          | Assessment too Low                   |
| 1928.000.220.00500          | 2041-2053 Major Mackenzie | Assessment too Low                   |
| 1928.000.214.41000          | Dufferin Street           | Assessment too Low                   |
| 1928.000.213.62500          | 9630 Dufferin Street      | Assesment too Low                    |
| 1928.000.213.62600          | Dufferin Street W/S       | Assessment too Low                   |
| 1928.000.213.62620          | Dufferin Street rear      | Assessment too Low                   |
| 1928.000.213.62635          | Dufferin Street W/S       | Assessment too Low                   |
| 1928.000.213.62640          | Dufferin Street rear      | Assessment too Low                   |
| 1928.000.281.57000          | 7543 Kipling Avenue       | Incorrect Property class             |
| 1928.000.281.58000          | 7465 Kipling Avenue       | Incorrect Property class             |