

COUNCIL MEETING SEPTEMBER 22<sup>ND</sup>, 2003

TAX ADJUSTMENTS PURSUANT TO SECTIONS 357, 358, AND 359 OF THE MUNICIPAL ACT, 2001

Recommendation

The Director of Finance in consultation with the Manager of Property Tax and Assessment recommends that the tax adjustments as outlined on the attached report be adopted.

Purpose

To obtain Council approval for the increase, cancellation, reduction, or refund of taxes.

Background - Analysis and Options

Several applications for cancellation, reduction, or refund of taxes for the 2000, 2001, 2002, and 2003 tax years under Sections 357 and 358 of The Municipal Act, 2001, as amended have been prepared for Council's consideration.

There are 61 applications under consideration at this time. There are various reasons for tax cancellations, such as a result of properties becoming exempt, buildings that have been demolished or razed by fire, and properties that have been over assessed by a gross or manifest clerical error.

The total cancellation, reduction, or refund of taxes, as recommended, is \$ 185,948.52. The City portion of this amount is approximately 20%, or \$ 37,189.70. Please note that the tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Three applications have been prepared under Section 359 of The Municipal Act, 2001 for Council's consideration:

Application No. 1028, assessment roll no. 1928.000.423.26300.0000, S/S Meeting House Road had an assessment of \$3.00 returned for the 2003 taxation year due to a keying error on the part of the Municipal Property Assessment Corporation. The actual assessment should be \$148,000.00, which results in a proposed increase of \$ 1639.83.

Application No. 1069, assessment roll no. 1928.000.233.39500.0000, S/S Komura Road had an assessment of \$23,500.00 returned for the 2003 taxation year. This returned value is the apportioned value rather than the CVA value. The actual assessment should be \$2,644,000.00, which results in a proposed increase of \$ 48,028.52.

Application No. 1070, assessment roll no. 1928.000.191.26000.0000, 1 Thornhill Woods Drive, had an assessment of \$30,500.00 returned for the 2003 taxation year. This returned value is the apportioned value rather than the CVA value. The actual assessment should be \$183,000.00, which results in a proposed increase of \$ 3004.29.

As per Sections 357(5)(b), 358(9)(b), and 359(3)(b), notification of this meeting must be sent within 14 days of the meeting. These notices were mailed to all applicants and persons in respect of whom the applications were made on September 8<sup>th</sup>, 2003.

Attachments

Tax Appeals Report.

**COUNCIL MEETING SEPTEMBER 22<sup>ND</sup>, 2003**

**TAX ADJUSTMENTS PURSUANT TO SECTIONS 357, 358, AND 359 OF THE MUNICIPAL ACT, 2001**

**Report prepared by:**

Mark Cernanec, Assessment Clerk.

Respectfully submitted,

Barry Jackson,  
Director of Finance.

# TAX APPEALS REPORT

SECTION 357, 358, 359 MUNICIPAL ACT 2001

22-Oct-03

HEARING

APPLICATION NUMBER	ROLL NUMBER	NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
952	213.00000	AMI TEMPLE TOL	8777 DUFFERIN ST	2002	\$0.00
997	300.52500	VAUGHAN BAPTIST CHURCH	8270 ISLINGTON AVE	2002	(\$47.98)
1007	031.06608	MOYAL ARMAND	125 EDMUND SEAGER DR	2002	(\$42.74)
		MOYAL ESTHER			
1008	331.50000	BUTERA GIULIANA	9751 MCGILLIVRAY RD	2001	(\$923.47)
		BUTERA BATTISTA			
1017	030.37500	ERLICH NAOMI	97 CALVIN CHAMBERS RD	2002	(\$285.12)
1021	292.07500	SPECKER BERND	110 WILLIS RD	2002	(\$72.72)
1022	280.69672	ROM MANAGEMENT INC	W/S MINTON RD	2002	(\$1,661.29)
1023	360.62000	32ND STREET INC	926 NASHVILLE RD	2001	(\$4,274.20)
		OLD FLANNEL INC			
1024	360.62000	32ND STREET INC	926 NASHVILLE RD	2002	(\$4,280.24)
		OLD FLANNEL INC			
1025	190.67000	CHARSAL INV LTD	1500 CENTRE ST	2002	(\$2,121.13)
1027	260.40500	TOMASONE ANGELINA	40 CHURCH ST	2002	(\$254.88)
		MOSCILLO ALFONSO			
		MOSCILLO GINA			
1028	423.26300	PASQUARIELLO GIANNA	S/S MEETING HOUSE RD	2003.1	\$1,639.83
1029	290.98000	YORK CATHOLIC SCH BD	W/S WESTON RD	2003	(\$19,888.83)
1030	271.40425	CITY OF VAUGHAN	MAPLE MEADOWS LANE	2001	(\$1,604.30)
1031	271.40425	CITY OF VAUGHAN	MAPLE MEADOWS LANE	2002	(\$1,637.21)
1032	271.40425	CITY OF VAUGHAN	MAPLE MEADOWS LANE	2003	(\$1,639.86)
1033	201.37032	CITY OF VAUGHAN	S/S GREAT GULF DR	2003	(\$3,135.68)
1034	201.37030	CITY OF VAUGHAN	S/S GREAT GULF DR	2003	(\$12,886.19)
1035	201.36060	CITY OF VAUGHAN	S/S GREAT GULF DR	2003	(\$2,160.63)
1036	192.08980	CITY OF VAUGHAN	RACCO PARKWAY	2003	(\$456.58)
1037	192.08950	CITY OF VAUGHAN	RACCO PARKWAY	2003	(\$456.58)
1038	192.08900	CITY OF VAUGHAN	RACCO PARKWAY	2003	(\$456.58)
1039	233.40030	CITY OF VAUGHAN	PENDERWICK CRES	2003	(\$277.00)
1040	330.23100	CITY OF VAUGHAN	N/S AVDELL AVE	2003	(\$1,418.25)

# TAX APPEALS REPORT

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APPLICATION NUMBER	ROLL NUMBER	NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
1041	213.06674	CITY OF VAUGHAN	AUTUMN HILL BLVD	2003	(\$4,420.97)
1042	213.06850	CITY OF VAUGHAN	AUTUMN HILL BLVD	2003	(\$1,850.38)
1043	213.06800	CITY OF VAUGHAN	E/S SANDWOOD DR	2003	(\$493.07)
1044	213.06694	CITY OF VAUGHAN	APPLE BLOSSOM DR	2003	(\$520.77)
1045	191.26500	CITY OF VAUGHAN	W/S THORNHILL WOODS DR	2003	(\$277.00)
1046	191.26604	CITY OF VAUGHAN	S/S LANDER CRES	2003	(\$277.00)
1047	191.26606	CITY OF VAUGHAN	W/S LANDER CRES	2003	(\$277.00)
1048	191.27568	CITY OF VAUGHAN	DANIEL REAMAN DR	2003	(\$277.00)
1049	233.40090	CITY OF VAUGHAN	DEEPSPRINGS CRES	2003	(\$277.00)
1050	291.10328	CITY OF VAUGHAN	AMY WOOD RD REAR	2003	(\$277.00)
1051	330.22500	CITY OF VAUGHAN	N/S AVDELL AVE	2002	(\$217.68)
1052	330.22500	CITY OF VAUGHAN	N/S AVDELL AVE	2003	(\$304.71)
1053	290.98500	CITY OF VAUGHAN	E/S FOSSIL HILL RD	2003	(\$24,631.13)
1054	330.37150	CITY OF VAUGHAN	S/S NAPA VALLEY AVE	2001	(\$4,034.35)
1055	330.37150	CITY OF VAUGHAN	S/S NAPA VALLEY AVE	2002	(\$4,117.11)
1056	330.37150	CITY OF VAUGHAN	S/S NAPA VALLEY AVE	2003	(\$4,177.21)
1057	330.37100	CITY OF VAUGHAN	S/S NAPA VALLEY AVE	2001	(\$3,444.53)
1058	330.37100	CITY OF VAUGHAN	S/S NAPA VALLEY AVE	2002	(\$3,515.18)
1059	330.37100	CITY OF VAUGHAN	S/S NAPA VALLEY AVE	2003	(\$3,146.76)
1060	330.36830	CITY OF VAUGHAN	W/S BUENA VISTA DR	2001	(\$4,907.28)
1061	330.36830	CITY OF VAUGHAN	W/S BUENA VISTA DR	2002	(\$5,007.93)
1062	330.36830	CITY OF VAUGHAN	W/S BUENA VISTA DR	2003	(\$4,365.57)
1063	211.70619	CITY OF VAUGHAN	W/S BATHURST ST	2003	(\$110.80)
1064	213.85580	CITY OF VAUGHAN	W/S HUNTERWOOD CHASE	2003	(\$786.69)
1065	213.85120	CITY OF VAUGHAN	N/S BEAKES CRES	2003	(\$919.65)
1067	330.05700	CITY OF VAUGHAN	ISLINGTON AVE	2003	(\$110.80)
1068	331.06984	CITY OF VAUGHAN	HUMBER FOREST CRT	2003	(\$110.80)
1069	233.39500	HIGHLAND FARMS INC	S/S KOMURA RD	2003.1	\$48,028.52
1070	191.26000	LANGSTAFF CONTWO INV	1 THORNHILL WOODS DR	2003.1	\$3,004.29
1071	200.38800	CITY OF VAUGHAN	N/S ROCKVIEW GARDENS	2003	(\$1,544.74)
1072	233.86254	YORK DISTRICT SCH BD	N/S FOX HOUND CRES	2002	(\$1,444.59)
1073	233.86254	YORK DISTRICT SCH BD	N/S FOX HOUND CRES	2003	(\$1,462.58)

# TAX APPEALS REPORT

SECTION 357, 358, 359 MUNICIPAL ACT 2001

22-Oct-03  
HEARING

APPLICATION NUMBER	ROLL NUMBER	NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
1074	209.93500	YORK CATHOLIC SCH BD	S/S MISTY SUGAR LANE	2003	(\$6,215.95)
1075	209.93500	YORK CATHOLIC SCH BD	S/S MISTY SUGAR LANE	2002	(\$3,042.86)
1077	010.15800	REENA FOUNDATION	65 CRESTWOOD RD	2003	(\$3,317.85)
1078	030.27500	ERDMAN LAURA ORLY	39 CLARKHAVEN ST	2002	(\$307.82)
1079	330.88290	LATTER ANNE MARIE	1 SARNO ST	2001	(\$212.34)
1080	191.46000	1541677 ONTARIO INC	7890 BATHURST ST	2003	(\$15,532.66)
1081	201.16500	915237 ONTARIO LTD	8090 DUFFERIN ST	2003	(\$15,576.22)
		FLORIO INV LTD			
1085	190.85700	LIEBERMAN JEFFREY	175 KING HIGH DR	2000	(\$4,454.08)

# TAX APPEALS REPORT

SECTION 357, 358, 359 MUNICIPAL ACT 2001

22-Oct-03

HEARING

APPLICATION NUMBER	ROLL NUMBER	NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
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TOTAL AMOUNT AMENDED UNDER SECTIONS 357 & 358			
		TAX YEAR:	
		2000	(\$4,454.08)
		2001	(\$19,400.47)
		2002	(\$28,056.48)
		2003	(\$134,037.49)
		<b>TOTAL</b>	<b>(\$185,948.52)</b>

TOTAL AMOUNT AMENDED UNDER SECTION 359			
		TAX YEAR:	
		2003	\$52,672.64
		<b>TOTAL</b>	<b>\$52,672.64</b>