

**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 & 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 as permitted under the Municipal Act, 2001.

**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 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.

There are **56** applications under consideration at this time. The total cancellation, reduction, or refund of taxes, as recommended, is **\$ 437,436.61**. The City portion of this amount is approximately 20%, or **\$ 87,487.32**. Please note that the tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

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

Application No. 1097, assessment roll no. 1928.000.280.69967.0000, 103 Foxchase Avenue, Unit 17, had an assessment of \$45,500.00 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 \$206,000.00, which results in a proposed increase of **\$ 1,778.37**.

Application No. 1098, assessment roll no. 1928.000.190.52000.0000, 1118 Centre Street, had a portion of the assessment in the EXEMPT tax class due to a City lease. This lease ended October 1, 2003, therefore, this application is to amend the tax class from exempt ("E") to taxable ("CT"), which results in a proposed increase of **\$ 1,525.70**.

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 January 26<sup>th</sup>, 2004.

**Relationship to Vaughan Vision 2007**

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

**Conclusion**

Council approval of the recommendation in this report will allow staff to proceed with the property tax adjustments.

**Attachments**

Tax Appeal Report

**Report prepared by:**

Grace L. Marsh, ext. 8268  
Manager of Property Tax & Assessment

Respectfully submitted,

Barry E. Jackson, CGA  
Director of Finance

# TAX APPEALS REPORT

SECTION 357, 358, 359 MUNICIPAL ACT 2001

23-Feb-04

HEARING

| APPLICATION NUMBER | ROLL NUMBER | NAME                    | PROPERTY ADDRESS       | TAX YEAR | AMOUNT ADJUSTED |
|--------------------|-------------|-------------------------|------------------------|----------|-----------------|
| 1082               | 212.30158   | GIOIA ARANDJELOVIC      | 67 REBECCA CT          | 2003     | (\$178.04)      |
| 1083               | 044.09000   | IALOVA TATIANA          | 8 HELEN ST             | 2003     | (\$917.07)      |
| 1093               | 020.19532   | LAW DEVELOPMENT         | 7378 YONGE ST L1 U32   | 2003     | (\$1,340.70)    |
| 1094               | 020.19532   | LAW DEVELOPMENT         | 7378 YONGE ST L1 U32   | 2002     | (\$1,396.45)    |
| 1095               | 020.19532   | LAW DEVELOPMENT         | 7378 YONGE ST L1 U32   | 2001     | (\$1,368.38)    |
| 1097               | 280.69967   | LUONG MUOI QUAN         | 103 FOXCHASE AVE U17   | 2003.1   | \$1,778.37      |
| 1098               | 190.52000   | VOGUE INV LTD           | 1118 CENTRE ST         | 2003.1   | \$1,525.70      |
| 1099               | 020.67000   | SHAMIR DAVID            | 132 ARNOLD AVE         | 2003     | (\$1,861.62)    |
| 1100               | 192.08000   | CITY OF VAUGHAN         | 111 RACCO PKWY         | 2003     | (\$29,488.53)   |
| 1102               | 211.75000   | ZAREINU EDUCATION CTR   | 8780 BATHURST ST       | 2003     | (\$775.61)      |
| 1103               | 321.16448   | CIUFO ELISA             | 9 ATTORNEY'S LANE      | 2003     | (\$671.19)      |
| 1104               | 321.16622   | VASS GEORGE             | 131 CABINET CRES       | 2003     | \$0.00          |
| 1105               | 020.65500   | KARLIN ESTHER           | 80 CHARLES ST          | 2003     | (\$2,127.39)    |
| 1106               | 020.57000   | DAGHIGHI MOJDEH-BAHAVAR | 52 ARNOLD AVE          | 2003     | (\$861.15)      |
| 1107               | 291.36000   | DI PEDE ANTONIO         | 113 PINE VALLEY CRES   | 2003     | (\$3,412.68)    |
| 1108               | 330.37250   | YORK REGION SCHOOL BD   | 120 NAPA VALLEY AVE    | 2003     | (\$5,330.84)    |
| 1109               | 010.22000   | MALFARA ROSA            | 123 CRESTWOOD RD       | 2003     | (\$685.21)      |
| 1110               | 010.21600   | BORAGINA SAVERIO        | 119 CRESTWOOD RD       | 2003     | (\$240.42)      |
| 1111               | 010.21800   | BORAGINA SAVERIO        | 121 CRESTWOOD RD       | 2003     | (\$504.89)      |
| 1114               | 320.79500   | WOODSTREAM DEV LTD      | 25 WOODSTREAM BLVD     | 2003     | (\$53,877.00)   |
| 1115               | 213.50600   | CITY OF VAUGHAN         | 535 CONFEDERATION PKWY | 2000     | (\$9,200.91)    |
| 1116               | 213.50014   | CITY OF VAUGHAN         | W/S WESTWAY CRES       | 2000     | (\$1,284.94)    |
| 1117               | 213.50950   | CITY OF VAUGHAN         | W/S ROYAL APPIAN CRES  | 2000     | (\$1,791.41)    |
| 1118               | 213.51218   | CITY OF VAUGHAN         | N/S AGOSTINO CRES      | 2000     | (\$1,163.02)    |
| 1119               | 213.51288   | CITY OF VAUGHAN         | E/S AGOSTINO CRES      | 2000     | (\$806.60)      |
| 1125               | 271.91002   | DA SILVA ANA            | 7 ADVENTURE CRES       | 2002     | (\$512.93)      |
| 1126               | 271.91002   | DA SILVA ANA            | 7 ADVENTURE CRES       | 2003     | (\$919.65)      |
| 1127               | 271.91010   | QUEENDALE HOMES         | 19 ADVENTURE CRES      | 2002     | (\$598.42)      |
| 1128               | 271.91010   | QUEENDALE HOMES         | 19 ADVENTURE CRES      | 2003     | (\$1,119.10)    |
| 1129               | 271.91014   | QUEENDALE HOMES         | 25 ADVENTURE CRES      | 2002     | (\$673.66)      |

# TAX APPEALS REPORT

ACT

Feb-04  
HEARING

| APPLICATION NUMBER | ROLL NUMBER | NAME                   | PROPERTY ADDRESS       | TAX YEAR | AMOUNT ADJUSTED |
|--------------------|-------------|------------------------|------------------------|----------|-----------------|
| 1130               | 271.91014   | QUEENDALE HOMES        | 25 ADVENTURE CRES      | 2003     | (\$1,274.21)    |
| 1131               | 271.91018   | DINH MY VAN            | 31 ADVENTURE CRES      | 2002     | (\$534.50)      |
| 1132               | 271.91018   | DINH MY VAN            | 31 ADVENTURE CRES      | 2003     | (\$1,019.37)    |
| 1136               | 350.60500   | LUKE PURAN DOKHT       | 10626 ISLINGTON AVE    | 2003     | (\$410.19)      |
| 1137               | 421.70659   | BIAGIARELLI ANTONIO    | SEDAN COURT REAR       | 2002     | (\$926.95)      |
| 1142               | 430.05600   | CITY OF VAUGHAN        | S/S WOODBRIDGE AVE     | 2003     | (\$10,348.84)   |
| 1143               | 430.05600   | CITY OF VAUGHAN        | S/S WOODBRIDGE AVE     | 2002     | (\$1,577.01)    |
| 1144               | 430.05600   | CITY OF VAUGHAN        | S/S WOODBRIDGE AVE     | 2001     | (\$1,545.32)    |
| 1145               | 214.90000   | CITY OF VAUGHAN        | 11151 KEELE ST         | 2003     | (\$4,731.21)    |
| 1146               | 201.16500   | 915237 ONT LTD         | 8090 DUFFERIN ST       | 2002     | (\$2,595.52)    |
| 1147               | 211.73100   | YORK REGION SCHOOL BD  | E/S THORNHILL WOODS DR | 2003     | (\$72.14)       |
| 1148               | 232.35000   | CITY OF VAUGHAN        | 233 DOUGHTON RD        | 2001     | (\$4,368.65)    |
| 1149               | 232.35000   | CITY OF VAUGHAN        | 233 DOUGHTON RD        | 2002     | (\$4,407.34)    |
| 1150               | 232.35000   | CITY OF VAUGHAN        | 233 DOUGHTON RD        | 2003     | (\$2,734.92)    |
| 1152               | 330.87315   | OAKCOURT ESTATES INC   | 62 CASTILLIAN DR       | 2003     | (\$930.73)      |
| 1153               | 213.50600   | CITY OF VAUGHAN        | 535 CONFEDERATION PKWY | 2001     | (\$11,572.21)   |
| 1154               | 213.90050   | MAPLEWOOD RAVINES LTD  | E/S LAURENTIAN BLVD    | 2001     | (\$19,876.84)   |
| 1155               | 213.90050   | MAPLEWOOD RAVINES LTD  | E/S LAURENTIAN BLVD    | 2002     | (\$20,284.55)   |
| 1156               | 213.90700   | MAPLEWOOD RAVINES LTD  | S/S LAURENTIAN BLVD    | 2001     | (\$88,036.08)   |
| 1157               | 213.90700   | MAPLEWOOD RAVINES LTD  | S/S LAURENTIAN BLVD    | 2002     | (\$89,841.91)   |
| 1159               | 233.39932   | CITY OF VAUGHAN        | DEEPSPRINGS CRES       | 2003     | (\$119.67)      |
| 1160               | 233.85214   | CITY OF VAUGHAN        | W/S DAISEYFIELD CRES   | 2003     | (\$310.24)      |
| 1161               | 230.62700   | CITY OF VAUGHAN        | N/S RUTHERFORD RD      | 2003     | (\$27.70)       |
| 1162               | 281.57700   | MGMT BOARD SECRETARIAT | 7455 KIPLING AVE       | 2001     | (\$2,436.04)    |
| 1163               | 281.57700   | MGMT BOARD SECRETARIAT | 7455 KIPLING AVE       | 2002     | (\$2,509.11)    |
| 1164               | 281.57700   | MGMT BOARD SECRETARIAT | 7455 KIPLING AVE       | 2003     | (\$2,566.41)    |
|                    |             |                        |                        |          |                 |
|                    |             |                        |                        |          |                 |

# TAX APPEALS REPORT

SECTION 357, 358, 359 MUNICIPAL ACT 2001

23-Feb-04

HEARING

| APPLICATION NUMBER | ROLL NUMBER | NAME | PROPERTY ADDRESS | TAX YEAR | AMOUNT ADJUSTED |
|--------------------|-------------|------|------------------|----------|-----------------|
|--------------------|-------------|------|------------------|----------|-----------------|

| TOTAL AMOUNT AMENDED UNDER SECTIONS 357 & 358 |  |  | TAX YEAR:    |                       |
|-----------------------------------------------|--|--|--------------|-----------------------|
|                                               |  |  | 2000         |                       |
|                                               |  |  | 2001         | (\$129,203.52)        |
|                                               |  |  | 2002         | (\$125,858.35)        |
|                                               |  |  | 2003         | (\$128,856.72)        |
|                                               |  |  | <b>TOTAL</b> | <b>(\$398,165.47)</b> |

| TOTAL AMOUNT AMENDED UNDER SECTION 359 |  |  | TAX YEAR:    |                   |
|----------------------------------------|--|--|--------------|-------------------|
|                                        |  |  | 2003         | \$3,304.07        |
|                                        |  |  | <b>TOTAL</b> | <b>\$3,304.07</b> |