

TAX ADJUSTMENTS PURSUANT TO SECTIONS 354, 356, 357, 358 AND 359 OF THE MUNICIPAL ACT, 2001

Recommendation

The Director of Finance recommends that the tax adjustments as outlined on the attached reports be adopted.

Economic Impact

The total cancellation, reduction or refund of taxes, as recommended is \$709,084.34. The City portion of this amount is approximately 20% or \$141,815. Please note the estimated tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Purpose

To obtain Council approval for the apportionment, increase or cancellation of property taxes as permitted under the *Municipal Act, 2001*.

Background - Analysis and Options

Section 356 – Division Into Parcels:

Twenty-nine (29) applications have been prepared to sever property that was returned on the roll as one parcel. The Municipal Property Assessment Corporation (MPAC) provides the City with a report outlining the value of each separate piece, and the taxes levied on the single piece are apportioned to the various parts in accordance with the assessment.

An apportionment does not result in a reduction or increase of taxes; it simply shares the taxes levied, among the parcels.

Sections 354, 357 and 358 – Cancellation, Reduction or Write Off:

Fifty-seven (57) applications for cancellation, reduction or write off of taxes for the current and prior tax years, pursuant to the *Municipal Act, 2001*, have been prepared for Council's consideration. There are various reasons for tax adjustments, such as properties becoming exempt, buildings that have been demolished or razed by fire, uncollectible taxes, and properties that have been overcharged by a gross or manifest clerical error.

Notice to Property Owners:

As required by the Act, notification of this meeting has been sent to all applicants and persons in respect of whom the applications were made, at least 14 days prior to the meeting.

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 recommendations in this report will allow staff to proceed with the property tax adjustments.

Attachments

Attachment 1 – Tax Appeal Report (1 Page)
Attachment 2 – Severance Reports (41 Pages)

Respectfully submitted,

Barry E. Jackson, CGA
Director of Finance

TAX APPEAL REPORT			COUNCIL HEARING SEPTEMBER 26, 2005		
SECTION 354, 357, 358, 359 MUNICIPAL ACT 2001					
APPL. #	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3085	000 271 40425	VAUGHAN	MAPLE MEADOWS	2003 + prior	-\$127.52
3086	000 271 40425	VAUGHAN	MAPLE MEADOWS	2003 + prior	-\$127.62
3089	000 320 55500	VAUGHAN	LANGSTAFF RD	2003 + prior	-\$70,111.48
2949	000 320 41010	MIN. OF TRANSPORTATION	HIGHWAY 7	2003 + prior	-\$49,167.14
2962	000 190 81400	SHILANSKI	71 KING HIGH DR	2003 + prior	-\$4,352.85
2964	000 190 81500	ZAVET	77 KING HIGH DR	2003 + prior	-\$4,352.85
3087	000 271 97600	YORK REGION	JANE ST	2003 + prior	-\$8,469.90
2929	000 291 07266	RAJINI	155 HOLLYWOOD HILL	2003 + prior	-\$776.52
2636	000 430 23800	VILLA CHARITIES	66 ELLERBY SQ	2003 + prior	-\$4,201.37
2963	000 190 81400	71 KING HIGH DR	71 KING HIGH DR	2003 + prior	-\$1,837.70
2965	000 190 81500	ZAVET	77 KING HIGH DR	2003 + prior	-\$4,442.14
2753	000 270 23562	MILANI	22 CRADDOCK ST	2003 + prior	-\$72.23
3091	000 281 57000	SISTERS OF THE PASSION	7543 KIPLING AVE	2003 + prior	-\$348,380.77
3092	000 281 58000	VENTO CLUB	7465 KIPLING AVE	2003 + prior	-\$70,367.42
3088	000 271 97600	YORK REGION	JANE ST	2003	-\$12,755.46
2966	000 190 81500	ZAVET	77 KING HIGH DR	2003	-\$721.79
2917	000 260 99000	CARINCI	16 JACKSON ST	2003	-\$730.96
2946	000 280 02538	1396512 ONT. LTD	19 20-HANLAN RD	2003	-\$1,489.02
2947	000 280 02540	1396512 ONT. LTD	20 20-HANLAN RD	2003	-\$1,215.53
1334	000 230 05500	GLEN STEELES EAST	STEELES AVE W	2003	-\$90.03
3081	000 271 39046	CAPANO	151 MONTEITH	2003	-\$159.31
3082	000 271 39046	CAPANO	151 MONTEITH	2004	-\$354.22
1222	000 192 09250	EAST TORONTO KOREAN	200 RACCO PKWY	2004	-\$14,135.77
2915	000 011 11477	KIM SANG-BUM	PH205 5 EMERALD LANE	2004	-\$10.12
2925	000 310 51500	NARIAN SHOK	4869 TESTON RD	2004	-\$4,169.38
2931	000 201 06270	MAREK	72 CROOKED STICK RD	2004	-\$528.12
2918	000 260 99000	CARINCI	16 JACKSON ST	2004	-\$1,335.93
2950	000 230 50000	750248 ONTARIO LTD	RUTHERFORD RD	2004	-\$1,044.14
2900	000 271 97450	REGION OF YORK	HIGHWAY 400	2004	-\$147.54
2938	000 061 12500	MACHAN	19 SHASTA DR	2005	-\$346.95
2941	000 261 08000	ZANUTEL	8 WELTON ST	2005	-\$1,111.95
2943	000 250 40000	IOZZO	9 MALAREN RD	2005	-\$1,139.36
2904	000 190 83000	PORGES	101 KING HIGH DR	2005	-\$889.14
2914	000 011 11477	KIM SANG-BUM	PH205 5 EMERALD LANE	2005	-\$10.72
2912	000 230 10010	SERENITY PARK CEMETARY	3000 STEELES AVE	2005	-\$8,437.06
2717	000 330 78504	SGRO	27 JOLANA CRT	2005	-\$2,198.64
2756	000 330 78107	BORSELLINO	36 GREGORY SCOTT DR	2005	-\$2,114.08
2899	000 233 92012	REGION OF YORK	JANE ST	2005	-\$107.23
2901	000 271 97450	REGION OF YORK	HIGHWAY 400	2005	-\$310.98
2896	000 261 22500	TARASCIO	43 CHURCH ST	2005	-\$733.31
2909	000 213 90000	CONSERVATION AUTH.	LAURENTIAN BLVD	2005	-\$2,080.36
2913	000 230 62700	CONSERVATION AUTH.	RUTHERFORD RD	2005	-\$27.89
2911	000 213 90050	CONSERVATION AUTH.	LAURENTIAN BLVD	2005	-\$2,412.78
2907	000 213 90700	CONSERVATION AUTH.	LAURENTIAN BLVD	2005	-\$18,004.71
2926	000 214 95942	YORK REGION	RAVINEVIEW DR	2005	-\$16,622.68
2923	000 200 36500	ZEPPIERI	74 ROCKVIEW GDNS	2005	-\$1,026.08
2935	000 213 90380	VAUGHAN	LAURENTIAN BLVD	2005	-\$224.75
2902	000 310 51500	NARIAN SHOK	4860 TESTON RD	2005	-\$4,503.86
2932	000 201 06270	MAREK	72 CROOKED STICK RD	2005	-\$571.55
2933	000 291 49500	FIORINI	66 PINE VALLEY CRES	2005	-\$2,203.46
2936	000 190 85100	ZEMEKMAN	161 KING HIGH DR	2005	-\$4,910.81
2942	000 210 35662	VAUGHAN	RUSTWOOD DR	2005	-\$107.23
2939	000 233 92006	VAUGHAN	SWEETRIVER BLVD	2005	-\$2,986.48
2951	000 290 88515	TRI-DIN DEV.	VILLAGE GREEN DR	2005	-\$1,989.72
2957	000 291 10340	YORK CATHOLIC BOARD	FOSSIL HILL	2005	-\$9,767.61
2940	000 211 71010	YORK REGION	THORNHILL WOODS	2005	-\$17,607.94
TOTAL AMOUNT AMENDED ADJUSTED					
				Tax Year	Amount Adjusted
				2003 and prior	-\$583,949.61
				2004	-\$21,725.22
				2005	-\$102,447.33
				TOTAL	-\$708,122.16

SEVERANCE REPORT

SECTION 356 MUNICIPAL ACT 2001

COUNCIL HEARING SEPTEMBER 26, 2005

APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
1960	000.211.71864.0000	CHUI ALAN	195 CABERNET RD	2002	-\$1,139.69
1961		MA GRACE		2003	-\$2,225.37
1962	000.211.71866.0000	DICKER RACHEL TAMARA	197 CABERNET RD	2002	\$358.19
1963				2003	\$712.15
1964	000.211.71868.0000	ZINMAN BRIAN EARL	199 CABERNET RD	2002	\$358.19
1965				2003	\$712.15
1966	000.211.71870.0000	GELFAND DAVID	201 CABERNET RD	2002	\$423.31
1967				2003	\$841.66
1968	000.211.71874.0000	GROSSMAN KELLY	205 CABERNET RD	2002	-\$1,188.54
1969		WEINSTANGEL DAVID		2003	-\$2,322.44
1970	000.211.71876.0000	SHUMAN JUAL	207 CABERNET RD	2002	\$358.19
1971				2003	\$679.82
1972	000.211.71878.0000	BELLACK VIKKI	209 CABERNET RD	2002	\$374.47
1973				2003	\$719.26
1974	000.211.71880.0000	LEDUYER SYLVAIN DONALD	211 CABERNET RD	2002	\$455.88
1975				2003	\$882.77
TOTAL AMOUNT ADJUSTED					\$0.00

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SECTION 356 MUNICIPAL ACT 2001

COUNCIL HEARING SEPTEMBER 26, 2005

APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2296	000.211.71864.0000	CHUI ALAN MA GRACE	195 CABERNET RD	2004	-\$1,515.65
2300	000.211.71866.0000	DICKER RACHEL TAMARA	197 CABERNET RD	2004	\$485.07
2301	000.211.71868.0000	ZINMAN BRIAN EARL	199 CABERNET RD	2004	\$485.07
2302	000.211.71870.0000	GELFAND DAVID	201 CABERNET RD	2004	\$573.24
2297	000.211.71874.0000	GROSSMAN KELLY WEINSTANGEL DAVID	205 CABERNET RD	2004	-\$1,581.95
2303	000.211.71876.0000	SHUMAN JUAL	207 CABERNET RD	2004	\$463.01
2304	000.211.71878.0000	BELLACK VIKKI	209 CABERNET RD	2004	\$489.92
2305	000.211.71880.0000	LEDUYER SYLVAIN DONALD	211 CABERNET RD	2004	\$601.29
TOTAL AMOUNT ADJUSTED					\$0.00

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COUNCIL HEARING Sept 26, 2005

APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2743	000.290.19888.0000	PRESTA CARM	1 MUZICH PL	2004	-\$483.94
2745	000.290.19890.0000	SOHI PARMJIT	15 SOHI PARMJIT	2004	\$1,605.87
2747	000.290.19894.0000	LOCICERO NICKY ELVIS LOCICERO VITA	25 MUZICH PL	2004	-\$1,121.93
TOTAL AMOUNT ADJUSTED					\$0.00

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SECTION 356 MUNICIPAL ACT 2001

COUNCIL HEARING, *Sept 26, 2005*

APPL.# 4	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2795	000.290.70213.0000	MITSURA ULADZIMIR MITSURA ALENA	27 TULLE AVE	2004	\$356.61
2796	000.290.70214.0000	6075908 CANADA INC	25 TULLE AVE	2004	\$302.20
2797	000.290.70215.0000	BLACK DAVID BLACK DIANNE	21 TULLE AVE	2004	\$302.20
2798	000.290.70216.0000	KANNATHASAN SRIKALA	19 TULLE AVE	2004	\$302.20
2799	000.290.70217.0000	PERRI EMILIO PERRI JOANNA	17 TULLE AVE	2004	\$302.20
2800	000.290.70218.0000	UNAZ MOHAMED UNAZ BIBI	15 TULLE AVE	2004	\$302.20
2801	000.290.70219.0000	PILATO MICHAEL ANGELO	11 TULE AVE	2004	\$302.20
2802	000.290.70220.0000	FRACASSO ALEX BALDACCHINO TINA	9 TULLE AVE	2004	-\$2,169.81
2803	000.290.70223.0000	SOMARATNA CHINTHANA	10 TULLE AVE	2004	\$356.61
2804	000.290.70224.0000	MCARTHUR COREY WEIR ELIZABETH	12 TULLE AVE	2004	\$302.20
2805	000.290.70225.0000	CAPPELLI VINCE CAPPELLI LUIGI	14 TULLE AVE	2004	\$302.20
2806	000.290.70226.0000	BENNETT LISA MARIE BENNETT DONALD CHRISTOPHER	16 TULLE AVE	2004	\$302.20

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COUNCIL HEARING Sept 26 2005

APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2355	000.290.96170.0000	CANANAU RODICA	52 DYLAN ST	2004	\$462.93
2357	000.290.96171.0000	PABLICO HELEN AMOYO PABLICO MARLON QUINTOS	54 DYLAN ST	2004	\$392.32
2359	000.290.96172.0000	CORTESE FRANCESCO PALANO SANDRA MARIA	58 DYLAN ST	2004	\$392.32
2361	000.290.96173.0000	CIOBOTARU ADRIAN CIOBOTARU RODICA IULIA	60 DYLAN ST	2004	\$392.32
2363	000.290.96174.0000	MEHDINEJAD KOUROSH AHMADIAN NAZANIN	62 DYLAN ST	2004	-\$1,639.92
2365	000.290.96178.0000	GIANGRANDE LEONARDO GIANGRANDE MARISA	143 DAVOS RD	2004	\$484.00
2367	000.290.96179.0000	ALMONTE WENDY	145 DAVOS RD	2004	\$347.43
2369	000.290.96180.0000	MATSUOKA VICTOR MAMUD JAZMIN	147 DAVOS RD	2004	\$347.43
2371	000.290.96181.0000	BICI AGRON BICI AURORA	149 DAVOS RD	2004	\$347.43
2373	000.290.96182.0000	ISHO NARDER PATROS SOLAKA NAZIK SLIWA	151 DAVOS RD	2004	\$347.43
2375	000.290.96183.0000	MANCUSO ANTONIO MANCUSO GIUSEPPINA	153 DAVOS RD	2004	\$347.43

2377	000.290.96184.0000	SURESH SIVANANTHAM SURESH VASUKI	155 DAVOS RD	2004	-\$2,221.12	
TOTAL AMOUNT ADJUSTED						
					\$0.00	

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COUNCIL HEARING Sept 26, 2005

APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2435	000.233.39710.0000	MAHON MILDRED ANASTASIA/2 MAHON RACHAEL	2 PIKAKE CRT	2004	-\$2,096.52
2437	000.233.39711.0000	TSIAKALAKIS HELEN TSIAKALAKIS ANNA	4 PIKAKE CRT	2004	\$284.72
2439	000.233.39712.0000	GRANDE MAURO SPIZZIRI FRANCA	6 PIKAKE CRT	2004	\$284.72
2441	000.233.39713.0000	DIEP DUC GIA HUYNH HUONG TUYET THI	8 PIKAKE CRT	2004	\$284.72
2443	000.233.39714.0000	JAIRAM AMEENA	10 PIKAKE CRT	2004	\$284.72
2445	000.233.39715.0000	LAU CHUN HIN LAU CHIU TING	12 PIKAKE CRT	2004	\$284.72
2447	000.233.39716.0000	BUSSOLI DAVIDE	14 PIKAKE CRT	2004	\$284.72
2449	000.233.39717.0000	REYNOLDS SHAWN	16 PIKAKE CRT	2004	\$388.24
2451	000.233.39720.0000	FINKELSHTEIN PETER FINKELSHTEIN LUDMILA	18 PIKAKE CRT	2004	-\$2,173.96
2453	000.233.39721.0000	SILBERT MARC	20 PIKAKE CRT	2004	\$288.11
2455	000.233.39722.0000	HEU JENNIFER	22 PIKAKE CRT	2004	\$288.11
2457	000.233.39723.0000	PARIS RHONDA DOWNS MARCUS	24 PIKAKE CRT	2004	\$288.11

2459	000.233.39724.0000	KISSELEV VITALI KISSELEVA LARISSA	26 PIKAKE CRT	2004	\$288.11
2461	000.233.39725.0000	BABKINA ELENA	28 PIKAKE CRT	2004	\$288.11
2463	000.233.39726.0000	SHAFIER VALENTIN SEMOUSHKINA EKATERINA	30 PIKAKE CRT	2004	\$288.11
2465	000.233.39727.0000	LAZAREV YAN LAZAREV SVETLANA	32 PIKAKE CRT	2004	\$445.27
2467	000.233.39730.0000	BRAUND CHRISTINE BRAUND STEPHEN	34 PIKAKE CRT	2004	-\$1,814.89
2469	000.233.39732.0000	SEREBNITZKY VLADIMIR SEREBNITZKY MAYA	36 PIKAKE CRT	2004	\$385.66
2471	000.233.39734.0000	CHUNG PATRICK ANDREW MANSOUR-CHUNG NIBAL	38 PIKAKE CRT	2004	\$499.10
2473	000.233.39736.0000	GAROFALO LORETTA LORELL	40 PIKAKE CRT	2004	\$930.14
			TOTAL AMOUNT ADJUSTED		\$0.00

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SECTION 356 MUNICIPAL ACT 2001

COUNCIL HEARING *SEP 24 2005*

<u>APPL.#8</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
2821	000.271.93910.0000	WEBER KEVIN MICHAEL BEDFORD MELISSA	10166 JANE ST	2004	-\$1,963.59
2822	000.271.93912.0000	POYLOVA NADIYA POYLOV VLADIMIR	10164 JANE ST	2004	\$359.38
2823	000.271.93914.0000	MOHAMMED SADIYAH MOHAMMED NAZIR	10162 JANE ST	2004	\$364.93
2824	000.271.93916.0000	CANDEA DUMITRU TITEL CANDEA GEORGETA FIMIA	10160 JANE ST	2004	\$362.15
2825	000.271.93918.0000	GOROUVEIN ALEX GOROUVEIN ANNA	10158 JANE ST	2004	\$362.15
2826	000.271.93920.0000	OVIEDO ISIDRO ALFONSO DOMINGUES RAQUEL	10156 JANE ST	2004	\$514.98
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

COUNCIL HEARING *Rep 26* 2005

SECTION 356 MUNICIPAL ACT 2001					
<u>APPL.#</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
2866	000.190.99200.0000	BAIF DEVELOPMENTS LIMITE	0 BEVERLEY GLEN BLV S/S	2004	-\$1,632.72
2867	000.190.99202.0000	HASSON LANA	489 BEVERLEY GLEN BLVD	2004	\$643.19
2868	000.190.99204.0000	PARKANSKAIA SOFA PARKANSKII EFIM	485 BEVERLEY GLEN BLVD	2004	\$989.53
TOTAL AMOUNT ADJUSTED					\$0.00

Severance Report Sept 26 Court

2142	000.290.70150.0000	TAM ANDREW WAL-KIN TAM SUSAN JANE	1 LUCERNE DR	2004	-51,921.06
2130	000.290.70144.0000	DI SANTO LISA	17 LUCERNE DR	2004	\$284.62
2132	000.290.70145.0000	HABIB DALIA KAMEL-KHALIL WAF A WADIE	15 LUCERNE DR	2004	\$332.03
2134	000.290.70146.0000	BENYAMIN VIAN	11 LUCERNE DR	2004	\$332.03
2136	000.290.70147.0000	AVILA ROGER AVILA KARLA	9 LUCERNE DR	2004	\$332.03
2138	000.290.70148.0000	PUPULIN MICHAEL RUIZ VERONICA CASTILLO	7 LUCERNE DR	2004	\$308.32
2140	000.290.70149.0000	TECSON DORIS GALAMASO CANDY	5 LUCERNE DR	2004	\$332.03
				TOTAL AMOUNT ADJUSTED	\$0.00

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SECTION 356 MUNICIPAL ACT 2001

COUNCIL HEARING *Sep 26, 2005*

APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2515	000.233.89760.0000	SZAJNER GRZEGORZ	132 TIMBERWOLF CRES	2004	-\$1,868.92
2517	000.233.89761.0000	JANICKI JAROSLAW JANICKI PATRICIA	130 TIMBERWOLF CRES	2004	\$365.76
2519	000.233.89762.0000	PATEL RASHAD HAQ AFSHAN	128 TIMBERWOLF CRES	2004	\$355.76
2521	000.233.89763.0000	AREVALO MARY AREVALO AILEEN	126 TIMBERWOLF CRES	2004	\$355.76
2523	000.233.89764.0000	FORD DEANNA CHRISTINE FORD TROY JAMES	124 TIMBERWOLF CRES	2004	\$355.76
2525	000.233.89765.0000	REBELO MARK REBELO EULALIA	122 TIMBERWOLF CRES	2004	\$445.88
2527	000.233.89767.0000	ISMAIL MOHAMMED MANSOOR ENAS	118 TIMBERWOLF CRES	2004	-\$1,892.68
2529	000.233.89768.0000	TEJU VASILE TEJU MARIANA MIHAELA	116 TIMBERWOLF CRES	2004	\$364.43
2531	000.233.89769.0000	BURZESE GRAZIELLA BURZESE MARIANNA	112 TIMBERWOLF CRES	2004	\$364.43
2533	000.233.89770.0000	KANTHASAMY VAIGUNTHAN VAIGUNTHAN JEYAGOWRY	110 TIMBERWOLF CRES	2004	\$364.43
2535	000.233.89771.0000	DOCKERY JUSTIN OSWALD GHOBRIAL SALLY	108 TIMBERWOLF CRES	2004	\$364.43

2537	000.233.89772.0000	TAMBURRO TERRY RAMIREZ MICHELLE	106 TIMBERWOLF CRES	2004	\$434.96
		TOTAL AMOUNT ADJUSTED			\$0.00

SEVERANCE REPORT

SECTION 356 MUNICIPAL ACT 2001

COUNCIL HEARING Sept 26 2005

<u>APPL. # 14</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
2835	000.233.39740.0000	OLIVEIRA MARIA HELENA OLIVEIRA ROBERTO	37 PIKAKE CRT	2004	-\$1,375.41
2836	000.233.39742.0000	DI GIACOMO FRANCINE	35 PIKAKE CRT	2004	\$305.65
2837	000.233.39744.0000	PHILIPPOV ALEXANDER PHILIPPOV MARINA	33 PIKAKE CRT	2004	\$280.18
2838	000.233.39746.0000	HONICKMAN LAURENCE HONICKMAN MARY	31 PIKAKE CRT	2004	\$305.65
2839	000.233.39748.0000	FERA SANDRA FERA FIORAVANTE	29 PIKAKE CRT	2004	\$483.94
2840	000.233.39750.0000	TRAMBITAS EMIL TRAMBITAS ILEANA	27 PIKAKE CRT	2004	-\$2,164.69
2841	000.233.39751.0000	NAWAZ AHMAD MALIK RUBINA	25 PIKAKE CRT	2004	\$316.77
2842	000.233.39752.0000	BROWN JOYCELYN	23 PIKAKE CRT	2004	\$290.39
2843	000.233.39753.0000	TRAN BICH THU	21 PIKAKE CRT UNIT 80	2004	\$290.39
2844	000.233.39754.0000	DIAMOND TAMMY DIAMOND BRIAN	19 PIKAKE CRT	2004	\$290.39
2845	000.233.39755.0000	BRASSARD LAURIE-ANNE M BRASSARD ROBERT RENE	17 PIKAKE CRT	2004	\$290.39

2846	000.233.39756.0000	NADARASH RAVEENDRAKUMAR	15 PIKAKE CRT	2004	\$290.39
2847	000.233.39757.0000	SHAH DARSHNA	11 PIKAKE CRT	2004	\$395.97
2848	000.233.39760.0000	CHRISTIAN ROHAN CHRISTAN KAU PONG	110 KOMURA RD	2004	-\$1,075.65
2849	000.233.39762.0000	STANIK ROMAN STANIK KATHY	108 KOMURA RD	2004	\$335.03
2850	000.233.39764.0000	SHULDINER LEONID SHULDINER LUBOV	106 KOMURA RD	2004	\$317.40
2851	000.233.39766.0000	CARTER EDWIN ALFRED MONK LEANNA	104 KOMURA RD	2004	\$423.21
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

COUNCIL HEARING *See p 26* .2005

SECTION 356 MUNICIPAL ACT 2001

APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2852	000.290.91794.0000	SHEHU ASHDREN NASKA KOZETA	276 DAVOS RD	2004	-\$1,931.67
2853	000.290.91796.0000	ATASELIM HATICE	166 DAVOS RD	2004	-\$1,881.30
2854	000.290.91831.0000	CARCAMO RAFAEL CARCAMO ALBA	168 DAVOS RD	2004	\$299.19
2855	000.290.91832.0000	LOGOZZO GIOVANNI LOGOZZO-IOZZO ROSEMARIE	170 DAVOS RD	2004	\$299.19
2856	000.290.91833.0000	LAD GITA LAD NARENDRA	172 DAVOS RD	2004	\$299.19
2857	000.290.91834.0000	ELLUL BERTHA ELLUL TONY	174 DAVOS RD	2004	\$299.19
2858	000.290.91835.0000	UMANZOR SERGIO UMANZOR ELENA	176 DAVOS RD	2004	\$299.19
2859	000.290.91836.0000	HAYBALL DOUGLAS ROSS HAYBALL SHEILA MARIE	178 DAVOS RD	2004	\$385.34
2860	000.290.91837.0000	SURUBHAN ANIROOD ROHAN PERSAUD DEOMATTIE	278 DAVOS RD	2004	\$302.45
2861	000.290.91838.0000	HSU MICHAEL CHARLES	280 DAVOS RD	2004	\$302.45
2862	000.290.91839.0000	VENTRESCA ROBERT	282 DAVOS RD	2004	\$302.45

2863	000.290.91840.0000	PORRETTA ATTILIO	284 DAVOS RD	2004		\$302.45
2864	000.290.91841.0000	PEREIRA CANDIDO PAULO CORREIA ISABEL CRISTINA	286 DAVOS RD	2004		\$302.45
2865	000.290.91842.0000	ODISHO YOUSIF ODISHO OLGA	288 DAVOS RD	2004		\$419.43
		TOTAL AMOUNT ADJUSTED				\$0.00

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<u>APPL.# 17</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
2973	000.290.91406.0000	MIRABELLI ADRIANO MIRABELLI MARIA	179 DAVOS DR	2004	\$389.90
2974	000.290.91407.0000	SALEM SHERRY	177 DAVOS DR	2004	\$340.93
2975	000.290.91408.0000	OLECHOWSKA-RUDIAK ANNA RUDIAK TOMASZ MAREK	175 DAVOS DR	2004	\$340.93
2976	000.290.91409.0000	MOSZKOWICZ KATARZYNA MOSZKOWICZ KRZYSZTOF	173 DAVOS DR	2004	\$340.93
2977	000.290.91410.0000	ABEDI FARZANEH	171 DAVOS DR	2004	\$340.93
2979	000.290.91411.0000	CORRADO MARIA CORRADO TANIA	169 DAVOS DR	2004	\$340.93
2980	000.290.91412.0000	NUUR HALIMA	167 DAVOS RD	2004	-\$2,094.55
TOTAL AMOUNT ADJUSTED					\$0.00

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<u>APPL.# 18</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
SECTION 356 MUNICIPAL ACT 2001					
2982	000.211.70611.0000	CHKARBOUL KIRIL	94 CABERNET RD	2004	-\$1,692.45
2983	000.211.70615.0000	SNIDERMAN DAREEN BOTKIN CRISTINA	70 CABERNET RD	2004	-\$1,686.52
2984	000.211.70616.0000	CHIU EDDIE LO JOYCE	92 CABERNET RD	2004	\$404.79
2985	000.211.70617.0000	MOYAL ELIE	90 CABERNET RD	2004	\$403.86
2986	000.211.70618.0000	WYLDE KELLY LEE WYLDE BRYCE	86 CABERNET RD	2004	\$403.86
2987	000.211.70620.0000	KOON SHUN KAM ANNA	82 CABERNET RD	2004	\$479.95
2988	000.211.70621.0000	CREWS AMY GRACE FRASER TODD JAMES	80 CABERNET RD	2004	\$478.53
2989	000.211.70622.0000	FARBER AVIVA	78 CABERNET RD	2004	\$402.66
2990	000.211.70623.0000	SAMOTAIEVA OLGA	76 CABERNET RD	2004	\$402.66
2991	000.211.70624.0000	ZILBERSHTEIN IGOR ZILBERSHTEIN IRINA	72 CABERNET RD	2004	\$402.66
2773	000.210.36152.0000	FRANK DEBRA	28 MOSSWOOD RD	2004	-\$571.06
TOTAL AMOUNT ADJUSTED					\$0.00

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<u>APPL.# 19</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
2992	000.271.87536.0000	SINGH MOHABIR SINGH BEBI NARIMA	99 DEL FRANCESCO WAY	2004	-\$802.68
2993	000.271.87537.0000	BUCCIONI ADORNO SIMCIC MIRELLA	101 DEL FRANCESCO WAY	2004	\$802.68
TOTAL AMOUNT ADJUSTED					\$0.00

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<u>APPL.# 20</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
2994	000.233.91482.0000	FRUMOVITICH MICHAEL FRUMOVITICH TATIANA	1 SEDGEWAY HTS	2004	-\$873.45
2995	000.233.91484.0000	LEXANOV IOURI ZHUKOVA YULIA	5 SEDGEWAY HTS	2004	\$199.68
2996	000.233.91486.0000	LAM THANH WU XIAO CHA	7 SEDGEWAY HTS	2004	\$103.42
2997	000.233.91492.0000	BASIC VLATKO BASIC GABRIELA	11 SEDGEWAY HTS	2004	-\$148.86
2998	000.233.91496.0000	LUNA GILBERTO JIMENEZ RUTH	15 SEDGEWAY HTS	2004	\$103.55
2999	000.233.91500.0000	GALANG ALFREDO GALANG CARMEN	17 SEDGEWAY HTS	2004	\$615.66
TOTAL AMOUNT ADJUSTED					\$0.00

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<u>APPL # 21</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
3000	000.210.36212.0000	ILNITSKIY LEONID	69 WHISPERWOOD RD	2004	-\$1,006.75
3001	000.210.36213.0000	LIN WEN WEN NANCY REN JUN	67 WHISPERWOOD RD	2004	\$140.18
3002	000.210.36214.0000	BORGI IYADH BORGI KHAOUA	65 WHISPERWOOD RD	2004	\$140.18
3003	000.210.36215.0000	CHRONIS OLGA	63 WHISPERWOOD RD	2004	\$140.18
3004	000.210.36216.0000	COOPER JOEL COOPER HEATHER	61 WHISPERWOOD RD	2004	\$140.18
3005	000.210.36217.0000	BORISSOV DMITRI MOLTCHANOVA EKATERINA	59 WHISPERWOOD RD	2004	\$140.18
3006	000.210.36218.0000	SCOCCO GIORGIO BASTONE JENNIFER	57 WHISPERWOOD RD	2004	\$140.18
3007	000.210.36219.0000	KIM GOO CHO SUNHEE	55 WHISPERWOOD RD	2004	\$165.67
3008	000.210.36220.0000	CHKARBOUL ANDREI CHKARBOUL SVETLANA	51 WHISPERWOOD RD	2004	-\$1,082.03
3009	000.210.36221.0000	SPRINGER ELIJAHU	49 WHISPERWOOD RD	2004	\$150.98
3010	000.210.36222.0000	KAGNOVICH DMITRI	47 WHISPERWOOD RD	2004	\$150.98
3011	000.210.36223.0000	ELFASSY DAVE	45 WHISPERWOOD RD	2004	\$150.98

3012	000.210.36224.0000	BESSONOV IGOR					
		BESSONOVA TAMARA	43 WHISPERWOOD RD	2004		\$150.98	
3013	000.210.36225.0000	BERSHADSKY EFI	41 WHISPERWOOD RD	2004		\$150.98	
3014	000.210.36235.0000	KERR JAMES GORDON KERR ANDREA MARIE	39 WHISPERWOOD RD	2004		\$150.98	
3015	000.210.36236.0000	DEGRAAF HEATHER ANN	37 WHISPERWOOD RD	2004		\$176.15	
	TOTAL AMOUNT ADJUSTED					\$0.00	

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<u>APPL.# 22</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
3024	000.210.36262.0000	DI PASQUALE ROMINA KUPKA ERIC KEPPEL	39 STARWOOD RD	2004	-\$1,001.75
3025	000.210.36263.0000	BABIN ERIC PAUL SHULTZ REBECCA LEE	41 STARWOOD RD	2004	\$185.51
3026	000.210.36264.0000	XIA LIANG SHA JING	43 STARWOOD RD	2004	\$185.51
3027	000.210.36265.0000	KLEIN MICHELLE	45 STARWOOD RD	2004	\$185.51
3028	000.210.36266.0000	BLATMAN BRIAN	47 STARWOOD RD	2004	\$185.51
3029	NIKOLAEV ELENA	NIKOLAEV ELENA	49 STARWOOD RD	2004	\$259.71
3030	000.210.36270.0000	ARON DAVID ARON RIVA	64 WHISPERWOOD RD	2004	-\$952.27
3031	000.210.36271.0000	RAVAS ELANA RAVAS EYAL	60 WHISPERWOOD RD	2004	\$222.61
3032	000.210.36272.0000	NARCISO THERESA NARCISO RAYMUND	58 WHISPERWOOD RD	2004	\$222.61
3033	000.210.36273.0000	ISTRATE JULIAN STEFAN	56 WHISPERWOOD RD	2004	\$222.61
3034	000.210.36274.0000	MILLMAN JONATHAN MILLMAN MAXA GAYLE	54 WHISPERWOOD RD	2004	\$284.44

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<u>APPL.# 23</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
3035	000.213.02766.0000	SHPARBER YURY SHPARBER TATINA	29 MATTISSE TRAIL	2004	-\$2,467.90
3036	000.213.02767.0000	ITZKOVITCH AVI ITZKOVITCH YOSEPH	27 MATTISSE TRAIL	2004	\$315.66
3037	000.213.02768.0000	IORI PAUL	25 MATTISSE TRAIL	2004	\$315.66
3038	000.213.02769.0000	SENDEL SUE	23 MATTISSE TRAIL	2004	\$344.36
3039	000.213.02770.0000	BERSON DIANA	21 MATTISSE TRAIL	2004	\$344.36
3040	000.213.02771.0000	KATS MILIA	19 MATTISSE TRAIL	2004	\$344.36
3041	000.213.02772.0000	TRUSH ANATOLIY TRUSH NADIYA	17 MATTISSE TRAIL	2004	\$344.36
3042	000.213.02773.0000	SREBROLOW GARY SREBROLOW STACEY	15 MATTISSE TRAIL	2004	\$459.14
3043	000.213.02816.0000	SMALL SAMUEL JASON	16 SHEMER DR	2004	-\$1,745.50
3044	000.213.02817.0000	ZIEPENBERG BRIAN ANDREW LAZARE TRACEY LEIGH	18 SHEMER DR	2004	\$344.79
3045	000.213.02818.0000	SPAGAT ELLIOTT SPAGAT LISA	20 SHEMER DR	2004	\$344.79
3046	000.213.02819.0000	ALBER LAWRENCE ALBER MICHELLE	22 SHEMER DR	2004	\$344.79

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<u>APPL.# 24</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
3049	000.213.02630.0000	KASSAM HANIF	34 ZOLA GATE	2004	-\$1,233.05
3050	000.213.02631.0000	GREENBAUM MARTIN GREENBAUM SHOSHANA	36 ZOLA GATE	2004	\$301.97
3051	000.213.02632.0000	KARAPETIAN GARI KARAPETIAN YANINA	38 ZOLA GATE	2004	\$293.58
3052	000.213.02633.0000	LIEBENTHAL IAN LIEBENTHAL DIONNE	40 ZOLA GATE	2004	\$637.50
3053	000.213.02640.0000	SUE LOW CHEE CHARLENE	20 ZOLA GATE	2004	-\$1,755.04
3054	000.213.02641.0000	ZALBSHTEIN LEONID ZALBSHTEIN MARINA	22 ZOLA GATE	2004	\$340.04
3055	000.213.02642.0000	YOUNG KEITH	24 ZOLA GATE	2004	\$340.04
3056	000.213.02643.0000	COHEN ATHOL HOWARD COHEN BARBARA CHARLOTTE	26 ZOLA GATE	2004	\$340.04
3057	000.213.02644.0000	LAN VICTOR KWOK WAI	28 ZOLA GATE	2004	\$340.04
3058	000.213.02645.0000	SUGAR STUART SZWARCOK STACY ALANA	30 ZOLA GATE	2004	\$394.88
3059	000.213.02650.0000	ROSS ELAINE RUSKIN NEVILLE	2 ZOLA GATE	2004	-\$1,539.26
3060	000.213.02651.0000	FELDMAN VICTOR	4 ZOLA GATE	2004	\$288.61

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APPL.# 25	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2475	000.211.70603.0000	POPA-BURCA MIHNEA POPA=BURCA CORNELIA	73 CABERNET RD	2004	-\$2,037.02
2477	000.211.70604.0000	BEN-AROYA MENACHEM	77 CABERNET RD	2004	\$319.05
2479	000.211.70605.0000	GOFER ALEXANDER GOFER LARISA	79 CABERNET RD	2004	\$319.05
2481	000.211.70606.0000	LICU NICOLETA LICU DRAGOS	83 CABERNET RD	2004	\$319.05
2483	000.211.70607.0000	GRUNEIR MICHAEL GRUNEIR LITAL	85 CABERNET RD	2004	\$319.05
2485	000.211.70609.0000	THAM LINA HONG LING WONG LAWRENCE WING KA	87 CABERNET RD	2004	\$319.05
2487	000.211.70610.0000	VINDERINE MARK	91 CABERNET RD	2004	\$441.77
TOTAL AMOUNT ADJUSTED					\$0.00

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APPL.# 26	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3065	000.210.36448.0000	KORMAN CHARLES ISAAC KORMAN BERNICE	11 MOSSWOOD RD	2004	-\$1,049.47
3066	000.210.36449.0000	LEVY MICHELLE LEVY SANDY	9 MOSSWOOD RD	2004	\$177.02
3067	000.210.36450.0000	GOLD ALLEN GERRY GOLD SARI BALI	7 MOSSWOOD RD	2004	\$177.02
3068	000.210.36451.0000	SHKAPIN IRENE SHKAPIN GERI	5 MOSSWOOD RD	2004	\$177.02
3069	000.210.36452.0000	DUONG VAN QUAY PHILIP LY CHAN BINH	3 MOSSWOOD RD	2004	\$177.02
3071	000.210.36454.0000	PORTNIK ALEXANDER PORTNIK ELVIRA	1 MOSSWOOD RD	2004	\$341.39
TOTAL AMOUNT ADJUSTED					\$0.00

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<u>APPL.#</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
2247	000.211.70608.0000	ILNITSKAYA TATIANA	108 CABERNET RD	2004	-\$1,039.43
2249	000.211.70612.0000	HOROWITZ STUART GRUNEBAUM JACQUELINE	106 CABERNET RD	2004	\$332.03
2251	000.211.70613.0000	LANGE HYLTON IVAN LANGE NOREEN	100 CABERNET RD	2004	\$332.03
2253	000.211.70614.0000	HILDESHAIM CHAIM HILDESHAIM CHANA	96 CABERNET RD	2004	\$375.36
TOTAL AMOUNT ADJUSTED					\$0.00

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<u>APPL.# 28</u>	<u>ROLL #</u>	<u>APPLICANT'S NAME</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
3072	000.271.87712.0000	ZAKARIA JANET	65 DEL FRANCESCO WAY	2004	-\$783.71
3073	000.271.87713.0000	LINKE BRIAN LINKE EFFIE	63 DEL FRANCESCO WAY	2004	\$783.71
3074	000.271.87714.0000	ZARO AKLAS KOTTO AZIZ MERVAT	59 DEL FRANCESCO WAY	2004	-\$783.71
3075	000.271.87715.0000	KHAN MOHAMMED LIAQUAT KHAN MARYAM FATIMA	457 DEL FRANCESCO WAY	2004	\$783.71
3076	000.271.87716.0000	VADASZI LASZLO VADASZI TUNDE	53 DEL FRANCESCO WAY	2004	-\$796.99
3077	000.271.87717.0000	KNOTT PATRICK DALEY-KNOTT ALEXANDRIA	51 DEL FRANCESCO WAY	2004	\$796.99
TOTAL AMOUNT ADJUSTED					\$0.00

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APPL.# 29	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3078	000.271.87648.0000	BERRUETA ARIEL	141 DEL FRANCESCO WAY	2004	-\$813.49
		BERRUETA TERESA			
3073	000.271.87649.0000	AGUILAR MENDOZA ADALBER	143 DEL FRANCESCO WAY	2004	\$813.49
TOTAL AMOUNT ADJUSTED					\$0.00

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APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2873	000.211.71934.0000	GOTTLIEB JASON	175 CABERNET RD	2002	\$522.03
2874		GOTTLIEB MICHELLE		2003	\$1,014.30
2875	000.211.71932.0000	DALAL RAMAMIM	173 CABERNET RD	2002	\$358.89
2876				2003	\$697.33
2877	000.211.71930.0000	DIAMOND ESTHER GAIL	171 CABERNET RD	2002	\$358.89
2878				2003	\$697.33
2879	000.211.71928.0000	TODD KEVIN	167 CABERNET RD	2002	\$358.89
2880		TODD LYNN		2003	\$697.33
2338	000.211.71926.0000	SHER ORI	165 CABERNET RD	2002	\$358.89
2339		LEE PEGGY		2003	\$697.33
2881	000.211.71924.0000	GROSSMAN GABRIEL ADRIAN	163 CABERNET RD	2002	\$358.89
2882		SZAFIROWICZ ANALIA JUDITH		2003	\$697.33
2883	000.211.71922.0000	REVAI ANDREW	161 CABERNET RD	2002	\$358.89
2884				2003	\$697.33
2336	000.211.71920.0000	HEYMANN ANTHONY	159 CABERNET RD	2002	-\$2,675.37
2337		HEYMANN LISA		2003	-\$5,198.28
2298	000.211.71884.0000	LAM PEGGY SOU YING	75 LOIRE VALLEY AVE	2002	-\$2,642.74
2299		WONG HERBERT		2003	-\$5,144.06
2306	000.211.71888.0000	MASHIDLAUSKAS AGAIUS	77 LOIRE VALLEY AVE	2002	\$358.89
2307		MASHIDLAUSKAS OLGA		2003	\$698.58
2308	000.211.71890.0000	SNIDER ROBERT	79 LOIRE VALLEY AVE	2002	\$358.89

2309		SNIDER-PERRY LISA			2003	\$698.58
2310	000.211.71892.0000	YE XIAO HONG	81 LOIRE VALLEY AVE		2002	\$358.89
2311					2003	\$698.58
2312	000.211.71894.0000	SAPOZHNIKOV SUNNY CAROL	83 LOIRE VALLEY AVE		2002	\$358.89
2313					2003	\$698.58
2314	000.211.71896.0000	FELDSHER CLARA	85 LOIRE VALLEY AVE		2002	\$358.89
2315					2003	\$698.58
2316	000.211.71898.0000	ZAIONTZ ADINA	87 LOIRE VALLEY AVE		2002	\$358.89
2317					2003	\$698.58
2318	000.211.71900.0000	MELDUNG SIVAN	89 LOIRE VALLEY AVE		2002	\$489.40
2319		MELDUNG DANIEL HENRY			2003	\$952.60
2320	000.211.71902.0000	LEVY ROBYN	125 CABERNET RD		2002	-\$2,642.73
2321					2003	-\$5,134.91
2322	000.211.71905.0000	KANAYEVS VLADIMIR	127 CABERNET RD		2002	\$358.89
2323		KANAJEVA GALINA			2003	\$697.33
2324	000.211.71907.0000	BEILIS DAVID	129 CABERNET RD		2002	\$358.89
2325		BEILIS RIMMA			2003	\$697.33
2326	000.211.71909.0000	AMOUYAL SUROGHON YAFFI	131 CABERNET RD		2002	\$358.89
2327		SUROGHON HAIM			2003	\$697.33
2328	000.211.71911.0000	BYKHOVSKAIA NATALIA	133 CABERNET RD		2002	\$358.89
2329					2003	\$697.33
2330	000.211.71913.0000	CHEONG KIOK	135 CABERNET RD		2002	\$358.89
2331					2003	\$697.33
2332	000.211.71915.0000	RYOU JAE KYOUNG	137 CABERNET RD		2002	\$358.89

2333		LEE SUNG JA		2003		\$697.33
2334	000.211.71917.0000	RUDISTER IDA	139 CABERNET RD	2002		\$489.39
2335				2003		\$950.91
		TOTAL AMOUNT ADJUSTED				\$0.00