

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

Recommendation

The Director of Financial Services, in consultation with the Manager of Property Tax and Assessment recommends:

That the tax adjustments as outlined on the attached report be approved in accordance with the requirements under the Municipal Act.

Economic Impact

The City's share of these property tax adjustments is approximately \$101,275. A provision for tax adjustments has been budgeted.

Communications Plan

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.

Purpose

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

Background - Analysis and Options

Sections 357 and 358 – Cancellation, Reduction or Refunds:

Fifty-one (51) applications have been prepared for Council's consideration for the cancellation, reduction or refund of taxes for the current and prior tax years, under sections 357 and 358 of the *Municipal Act, 2001, as amended*. There are various reasons for tax adjustments such as property becoming exempt, roll numbers being cancelled by the Municipal Property Assessment Corporation (MPAC), buildings that have been demolished or razed by fire, and properties that have been over assessed by a gross or manifest clerical error. These tax adjustments do not relate to collection issues.

The total cancellation, reduction or refund of taxes, as recommended is \$422,331,30. The City portion of this amount is \$101,275.72, or approximately 24%. The tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Section 359 – Increase of Taxes:

Nine (9) applications have been prepared under section 359, *Municipal Act, 2001, as amended*, for Council's consideration. Reasons for these applications can include gross or manifest errors that are clerical or factual, including transposition of figures, topographical, but cannot be an error in judgement in assessing the land. The increase in tax on these applications is the result of the property being valued in the wrong property class. The total additional tax as recommended is \$48,505.58. This City portion of this amount is \$5,975.89.

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.

Regional Implications

The Region's share of these property tax adjustments is approximately \$211,633.

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, February 26, 2007

Report prepared by:

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

Respectfully submitted,

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT

SECTION 357.358, 359, MUNICIPAL ACT, S.O. 2001

COUNCIL, February 28, 2007

*** ATTACHMENT 1 ***

APPL. #	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
3475	000 320 06500	Ministry of Transportation	6300 Steeles Ave	2000	\$66,934.43	-\$20,164.57	-\$46,769.86	\$0.00	Exempt MTO
3471	000 321 47500	Ministry of Transportation	Highway 7	2000	\$12,350.04	-\$1,312.36	\$2,447.42	-\$8,590.28	Exempt MTO
3410	000 320 77500	Management Board	Martin Grove E/S	2000	\$2,863.61	-\$956.13	\$1,897.48	\$0.00	Exempt Management Board
3476	000 320 09000	Ministry of Transportation	6300 Steeles Ave	2001	\$61,336.31	-\$20,252.57	-\$41,143.74	\$0.00	Exempt MTO
3472	000 321 47500	Ministry of Transportation	Highway 7	2001	\$5,193.85	-\$1,051.93	\$2,174.00	-\$1,967.92	Exempt MTO
3411	000 320 77500	Management Board	Martin Grove E/S	2001	\$3,670.18	-\$1,196.80	\$2,473.38	\$0.00	Exempt Management Board
3473	000 321 47500	Ministry of Transportation	Highway 7	2002	\$5,515.14	-\$1,182.07	\$2,386.17	-\$1,986.90	Exempt MTO
3401	000 320 05000	Ministry of Transportation	174 Franklin Ave	2002	\$5,611.41	-\$1,436.90	\$2,766.51	\$1,865.96	Exempt MTO
3477	000 320 05000	707161 Ontario Inc.	6300 Steeles Ave	2003	\$28,295.70	-\$1,685.21	\$6,241.95	-\$20,386.64	Duplicate Assessment
3474	000 321 47500	Ministry of Transportation	Highway 7	2003	\$3,267.77	-\$692.48	\$3,292.55	-\$1,322.73	Duplicate Assessment
3412	000 320 77500	Management Board	Martin Grove E/S	2003	\$3,780.28	-\$1,256.08	\$2,359.20	\$0.00	Exempt Management Board
3381	000 320 77572	707161 Ontario Inc.	174 Franklin Ave	2003	\$11.09	-\$32.09	\$3,353.20	-\$3.13	Duplicate Assessment
3405	000 360 66600	Trustees of Calvary Baptist	6650 Neeshville Rd	2004	\$5,839.64	-\$1,329.13	\$2,802.89	-\$1,707.92	Exempt Religious
3404	000 321 47500	Ministry of Transportation	140 Huron Farm Lane	2004	\$19,029.21	-\$3,420.64	\$2,212.51	-\$4,306.06	City Owned
3382	000 320 77572	707161 Ontario Inc.	174 Franklin Ave	2004	\$10,029.21	-\$2.30	\$4,866.34	-\$2.96	Duplicate Assessment
3294	000 213 05998	Management Board	441 Chey Dr	2005	\$26,386.53	-\$1,944.33	\$3,551.00	\$0.00	Exempt Management Board
3341	000 213 05998	Management Board	Duffin St	2005	\$2,305.59	-\$570.62	\$1,088.53	-\$1,412.34	Wrong tax class
3336	000 213 05998	Bathurst Condo Investments	Duffin St	2005	\$3,305.59	-\$334.41	\$643.79	-\$636.40	Duplicate Assessment
3339	000 213 05998	Bathurst Condo Investments	Duffin St	2005	\$3,828.28	-\$947.50	\$1,824.06	-\$372.96	Duplicate Assessment
3407	000 360 66600	Trustees of Calvary Baptist	6650 Neeshville Rd	2005	\$6,197.45	-\$1,642.18	\$3,161.42	-\$1,066.72	Duplicate Assessment
3343	000 213 05994	1564502 Ontario Inc.	1401 Chestlone	2005	\$30,967.78	-\$4,305.04	\$2,161.42	-\$3,383.85	Place of worship
3383	000 020 77572	707161 Ontario Inc.	174 Franklin Ave	2005	\$10,172.22	-\$2.65	\$9,077.58	-\$17,585.17	Repair and Renovation adjustment
3348	000 020 77500	Gaspar	188 Arnold Ave	2005	\$611.32	-\$182.24	\$312.34	-\$2.96	Duplicate Assessment
3402	000 213 05998	Billy	Burling Dr	2005	\$29.60	-\$7.85	\$16.12	-\$136.74	Demolition
3403	000 281 57030	Management Board	Rimling Crss	2005	\$53.62	-\$13.27	\$25.55	-\$6.63	Duplicate Assessment
3378	000 281 57030	Management Board	Kipling Ave	2005	\$13,246.42	-\$1,531.67	\$0.00	\$14.80	Duplicate Assessment
3369	000 420 14000	Market Lane Holdings Inc	124 Woodbine Ave	2005	\$1,531.67	\$0.00	\$0.00	-\$1,531.67	Class change to CZ No education
3372	000 292 20500	Driscol	23 Pine Ridge Ave	2006	\$20,472.63	-\$6,036.45	\$11,696.34	-\$2,739.84	Demolition
3373	000 212 96550	Langstaff Woods Development	Duffin St	2006	\$3,916.88	-\$974.71	-\$1,898.61	-\$1,053.36	File
3395	000 233 66402	Stonemark Investments	641 Christa Rd	2006	\$69.62	-\$4.43	\$47.33	-\$26.34	Exempt Converted to York Region
3422	000 260 84000	Staubert Developments	0 Rutherford Rd	2006	\$13,092.83	-\$3,860.48	\$7,480.14	-\$9.33	Wrong effective date
3376	000 260 83000	1559586 Ontario Inc.	10068 Keele St	2006	\$645.05	-\$249.46	\$483.36	-\$1,752.21	Incorrect supp value
3377	000 271 25300	Capolongo	10566 Keele St	2006	\$265.37	-\$64.82	\$125.60	-\$112.23	Demolition
3399	000 020 77572	707161 Ontario Inc.	71 Crestlstone Rd	2006	\$2,022.14	-\$591.17	\$1,454.47	-\$25.90	Gross error Assessment
3384	000 213 01100	Bathurst Condo Investments	174 Franklin Ave	2006	\$10.90	-\$6.69	\$5.21	\$2.90	Duplicate Assessment
3337	000 213 05994	City of Vaughan	Pleasant Ridge Ave	2006	\$4,720.87	-\$1,184.79	\$3,295.68	-\$1,280.40	Chemical Error
3408	000 320 29373	Marion Deluca	5732 Highway 7 u32	2006	\$2,212.13	-\$310.78	\$602.14	-\$359.23	City Owned
3420	000 320 29373	Marion Deluca	5732 Highway 7 u33	2006	\$3,271.60	-\$984.64	\$1,869.11	-\$457.85	Repair and Renovation adjustment
3418	000 213 01300	City of Vaughan	6732 Highway 7 u31	2006	\$2,680.51	-\$7,276.52	\$14,099.11	-\$3,302.08	Repair and Renovation adjustment
3409	000 213 05998	Bathurst Condo Investments	Pleasant Ridge Ave	2006	\$6,971.49	-\$1,970.32	-\$1,874.32	-\$439.07	Repair and Renovation adjustment
3422	000 213 05998	Bathurst Condo Investments	Duffin St	2006	\$2,191.09	-\$307.80	-\$3,299.85	-\$1,968.00	City Owned
3340	000 213 05998	Bathurst Condo Investments	Duffin St	2006	\$1,236.84	-\$676.67	-\$1,311.14	-\$791.28	Duplicate Assessment
3398	000 230 60300	Domargate	41 Goodman	2006	\$525.77	-\$307.80	-\$596.40	-\$332.64	Duplicate Assessment
3394	000 010 66500	Parasol	148 Crestwood	2006	\$461.36	-\$128.43	\$248.86	-\$148.48	Demolition
3394	000 280 65913	Imperial Oil	10 Strada Dr 13	2006	\$201.00	-\$112.70	\$278.37	-\$130.29	Demolition
3417	000 201 16500	922982 Ontario Inc	2739 Highway 7	2006	\$4,504.33	-\$67.45	\$1,000.69	-\$32.86	Tax class change
3479	000 201 16500	922982 Ontario Inc	8090 Duffin St	2006	\$19,722.53	-\$5,328.12	\$2,573.39	-\$602.82	Demolition
3415	000 232 15000	D/Crete Properties	71 Crestlstone Rd	2006	\$1,406.14	-\$5,815.28	\$11,267.79	-\$2,639.46	City Lease, Exempt
Total Amount Adjusted					-\$422,331.30	-\$101,476.12	\$211,633.04	-\$109,423.34	Demolition
Tax Year					Amount Adjusted	City Portion	Region Portion	Education Portion	Reason
2000					-\$82,198.08	-\$1,592.82	-\$5,211.95	-\$2,766.51	Exempt MTO
2001					\$70,260.34	-\$1,312.36	\$2,447.42	-\$8,590.28	Exempt MTO
2002					-\$5,576.55	-\$956.13	\$1,897.48	\$0.00	Exempt Management Board
2003					-\$35,354.83	-\$20,252.57	-\$41,143.74	\$0.00	Exempt MTO
2004					\$20,878.97	-\$1,051.93	\$2,174.00	-\$1,967.92	Exempt MTO
2005					\$92,317.13	-\$1,196.80	\$2,473.38	\$0.00	Exempt Management Board
2006					-\$115,806.40	-\$1,182.07	\$2,386.17	-\$1,986.90	Exempt MTO
TOTAL					-\$422,331.30	-\$101,476.12	\$211,633.04	-\$109,423.34	Demolition

** put in any applicable City/Region Adjustment

AMENDED UNDER SECTION 359

3353	000 233 28642	1544207 Ontario Limited	1000 Edgley Blvd	2005	\$10,251.84	-\$1,263.03	\$2,431.74	-\$6,557.08	Incorrect tax class s/b commercial
3366	000 233 28664	Mitrova Developments	361 Four Valley	2005	\$4,318.78	-\$532.07	\$1,024.41	-\$2,762.29	Incorrect tax class s/b commercial
3358	000 233 28665	North Straight Corp	Four Valley Dr	2005	\$4,318.78	-\$532.07	\$1,024.41	-\$2,762.29	Incorrect tax class s/b commercial
3361	000 233 28667	North Straight Corp	Four Valley Dr	2005	\$4,318.78	-\$532.07	\$1,024.41	-\$2,762.29	Incorrect tax class s/b commercial
3359	000 233 28666	North Straight Corp	Four Valley Dr	2005	\$4,318.78	-\$532.07	\$1,024.41	-\$2,762.29	Incorrect tax class s/b commercial
3357	000 233 28663	2035332 Ontario Inc	348 Four Valley Dr	2005	\$4,318.78	-\$532.07	\$1,024.41	-\$2,762.29	Incorrect tax class s/b commercial
3365	000 233 28652	922982 Ontario Inc	368 Four Valley	2005	\$4,287.61	-\$592.23	\$1,017.02	-\$2,742.36	Incorrect tax class s/b commercial
3364	000 233 28652	Edgley Valley Property	Edgley Blvd	2005	\$8,053.45	-\$992.19	\$1,910.28	-\$5,150.99	Incorrect tax class s/b commercial
Total Amount Adjusted					\$48,505.58	-\$5,976.89	\$11,505.52	-\$31,024.17	