

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

**Recommendation**

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

That the tax adjustments as outlined on the attached report be approved.

**Economic Impact**

The City's share of these property tax adjustments is approximately \$10,110. 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:**

Twenty (20) 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 \$52,742. The City portion of this amount is \$10,110, or approximately 2%. The tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

**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 \$19,637.

**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, November 12, 2007

**Report prepared by:**

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

Respectfully submitted,

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Barry E. Jackson, CGA  
Director of Financial Services

**TAX APPEAL REPORT**

SECTION 367 / 358 MUNICIPAL ACT, S.O. 2001

COUNCIL NOVEMBER 12, 2007

APPL.#	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
3686	000.270.39000.0000	COMEGNA ANTONIO	2960 TESTON RD	2005	-\$879.32	-\$217.63	-\$419.00	-\$242.69	DEMOLITION
3652	000.430.91800.0000	MAMMARELLA ALBERTO	25 COLES AVE	2006	-\$163.98	-\$40.81	-\$79.08	-\$44.09	DEMOLITION
3687	000.211.26500.0000	ANDRIDGE HOMES FOUR	0 TESTON RD REAR	2006	-\$2,468.03	-\$614.29	-\$1,190.08	-\$663.66	EXEMPT
3688	000.212.25000.0000	ANDRIDGE HOMES FIVE LIMITED	10640 BATHURST ST	2006	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION FROM MPAC
3689	000.212.05000.0000	ANDRIDGE HOMES FIVE LIMITED	0 BATHURST ST REAR	2006	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION FROM MPAC
3691	000.211.23500.0000	ANDRIDGE HOMES FIVE LIMITED	0 BATHURST ST W/S	2006	\$178.29	-\$43.89	-\$85.00	-\$47.40	TRANSFER TO THE CITY
3639	000.320.51024.0000	SACCOCCHIA ENZO	8415 MARTIN GROVE AVE	2007	-\$685.37	-\$172.30	-\$334.80	-\$178.27	FIRE
3650	000.040.97000.0000	TSESLER IRINA	109 BROOKE ST	2007	-\$1,042.33	-\$262.04	-\$509.18	-\$271.11	DEMOLITION
3651	000.432.38900.0000	DI CARLO ROSANNA	194 MONSIEEN DR	2007	-\$1,114.63	-\$280.22	-\$544.50	-\$289.91	DEMOLITION
3653	000.430.91800.0000	MAMMARELLA ALBERTO	25 COLES AVE	2007	-\$923.51	-\$232.17	-\$451.13	-\$240.21	DEMOLITION
3659	000.011.08746.0000	DRUJANA SONA	20 WINTERGREEN CRES	2007	-\$1,288.71	-\$323.98	-\$629.53	-\$335.20	FIRE
3676	000.431.13600.0000	60 HAWMAN AVE	60 HAWMAN AVE	2007	-\$405.35	-\$101.90	-\$198.02	-\$105.43	DEMOLITION
3677	000.214.92160.0000	PRIMONT HOMES (KIRBY)	0 CRESTBANK CRT E/S	2007	-\$4,911.86	-\$1,234.84	-\$2,399.44	-\$1,277.58	MPAC CLERICAL ERROR
3679	000.214.92170.0000	DEL ROSSI MARIELLA	35 CRESTBANK CRT	2007	-\$2,719.78	-\$683.75	-\$1,328.62	-\$707.41	MPAC CLERICAL ERROR
3680	000.214.92180.0000	MAIONE GRACE	47 CRESTBANK CRT	2007	-\$2,679.19	-\$673.55	-\$1,308.78	-\$696.86	MPAC CLERICAL ERROR
3681	000.214.92190.0000	MAIONE ANTONIETTA	57 CRESTBANK CRT	2007	-\$1,075.73	-\$270.44	-\$525.49	-\$279.80	MPAC CLERICAL ERROR
3682	000.214.92200.0000	PRIMONT HOMES (KIRBY)	0 OAK PARK CRES W/S	2007	-\$4,181.16	-\$1,051.14	-\$2,042.50	-\$1,087.52	MPAC CLERICAL ERROR
3683	000.214.92210.0000	DI SALVO JOE	22 OAK PARK CRES	2007	-\$1,258.41	-\$316.36	-\$614.73	-\$327.32	MPAC CLERICAL ERROR
3684	000.214.92220.0000	MEHAN VIBHA	30 OAK PARK CR	2007	-\$1,258.41	-\$316.36	-\$614.73	-\$327.32	MPAC CLERICAL ERROR
3705	000.230.10010.0000	SERENITY PARK CEMETERY	3000 STEELES AVE W	2007	-\$25,510.36	-\$3,274.17	-\$6,362.21	-\$15,873.98	EXEMPT
			<b>Total Amount Adjusted</b>		<b>-\$52,742.42</b>	<b>-\$10,109.84</b>	<b>-\$19,636.82</b>	<b>-\$22,995.76</b>	
			<b>Tax Year</b>		<b>Amount Adjusted</b>				
			2005		-\$879.32				
			2006		-\$2,808.30				
			2007		-\$49,054.80				
			<b>TOTAL</b>		<b>-\$52,742.42</b>				

\*\* prior to any applicable Capping Adjustment