

**TAX ADJUSTMENTS PURSUANT TO SECTIONS 357, 358, 359 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.

**Contribution to Sustainability**

This is not applicable to this report.

**Economic Impact**

The City's share of these property tax adjustments is approximately \$59,347. 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:**

One hundred and twelve (112) 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. Properties affected by the August 20 Tornado will be processed in a future separate item, as applicable.

Five (5) applications have been included for Council's consideration but do not require adjustment. They have not qualified for any adjustment under sections 357 and 358 of the *Municipal Act, 2001, as amended*.

The total cancellation, reduction or refund of taxes, as recommended is \$310,311. The City portion of this amount is \$59,347, or approximately 19%. The tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Section 359 – Increase of Taxes:

One (1) application has been prepared under section 359, *Municipal Act, 2001, as amended*, for Council's consideration. The increase in tax on these applications is the result of a MPAC assessment roll error where the property was incorrectly assessed under an apportioned roll number. The apportionment should not have occurred. Reasons for Section 359 adjustments can include gross or manifest errors that are clerical or factual, including transposition of figures, topographical, but cannot be an error in judgment in assessing the land. The total additional tax as recommended is \$3,498. This City portion of this amount is \$473.

**Relationship to Vaughan Vision 2020**

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 \$114,339 or approx. 37%.

**Conclusion**

Council approval of the applications in this report will allow staff to proceed with the property tax adjustments as applicable. The applicant also has the right to appeal the decision to the Assessment Review Board if so desired.

**Attachments**

Attachment 1 - Tax Appeal Report

**Report prepared by:**

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Respectfully submitted,

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Barry E. Jackson, CGA  
Director of Financial Services

# TAX APPEAL REPORT

SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001

<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>	<u>CITY PORTION</u>	<u>REGION PORTION</u>	<u>EDUCATION PORTION</u>	<u>REASON</u>
000.220.75000	2005	(5,721.30)	(1,318.20)	(2,699.74)	(1,703.36)	EXEMPT - SUBDIVISION AGMT
000.191.14000	2005	(3,141.98)	(777.64)	(1,497.15)	(867.19)	EXEMPT - SUBDIVISION AGMT
000.220.75000	2006	(10,178.65)	(327.39)	(634.28)	(353.70)	EXEMPT - SUBDIVISION AGMT
000.213.90050	2006	(2,316.63)	(576.61)	(1,117.08)	(622.94)	EXEMPT - CONSERVATION
000.191.14000	2006	(1,423.36)	(354.27)	(686.34)	(382.74)	EXEMPT - SUBDIVISION AGMT
000.350.35500	2007	(3,298.25)	(829.18)	(1,611.19)	(857.87)	EXEMPT - PLACE OF WORSHIP
000.351.12242	2007	(6,700.48)	(1,684.50)	(3,273.18)	(1,742.79)	LAND ASSESSMENT ERROR
000.311.00000	2007	(538.92)	(135.48)	(263.26)	(140.17)	DEMOLITION
000.201.16500	2007	(20,088.08)	(2,806.99)	(5,454.39)	(11,826.68)	EXEMPT CITY LEASE IN EFFECT
000.261.02000	2007	(425.40)	(106.94)	(207.81)	(110.65)	DEMOLITION
000.213.90050	2007	(2,395.04)	(602.11)	(1,169.98)	(622.95)	EXEMPT - CONSERVATION
000.312.23000	2007	(181.48)	(45.62)	(88.65)	(47.20)	DEMOLITION
000.220.00686	2007	(842.66)	(211.84)	(411.64)	(219.17)	LAND ASSESSMENT ERROR
000.220.00862	2007	(2,658.90)	(668.45)	(1,298.87)	(691.58)	EXEMPT - SUBDIVISION AGMT
000.210.97022	2007	(964.10)	(242.37)	(470.96)	(250.76)	EXEMPT - SUBDIVISION AGMT
000.210.97020	2007	(913.37)	(229.62)	(446.18)	(237.57)	EXEMPT - SUBDIVISION AGMT
000.210.97010	2007	(253.71)	(63.78)	(123.94)	(65.99)	EXEMPT - SUBDIVISION AGMT
000.210.98138	2007	(253.71)	(63.78)	(123.94)	(65.99)	EXEMPT - SUBDIVISION AGMT
000.214.50542	2007	(659.65)	(165.84)	(322.24)	(171.57)	EXEMPT - SUBDIVISION AGMT
000.214.50610	2007	(253.71)	(63.78)	(123.94)	(65.99)	EXEMPT - SUBDIVISION AGMT
000.214.50620	2007	(101.48)	(25.51)	(49.57)	(26.39)	EXEMPT - SUBDIVISION AGMT
000.020.00941	2007	(91.34)	(22.96)	(44.62)	(23.76)	MPAC ERROR
000.272.00512	2007	(1,272.03)	(319.79)	(621.39)	(330.85)	FIRE DAMAGE
000.271.35842	2007	(152.23)	(38.27)	(74.36)	(39.59)	MPAC ERROR
000.320.63920	2007	(131.93)	(33.17)	(64.45)	(34.31)	MPAC ERROR
000.271.94100	2007	(253.71)	(63.78)	(123.94)	(65.99)	EXEMPT - SUBDIVISION AGMT
000.321.16302	2007	(142.08)	(35.72)	(69.41)	(36.95)	MPAC ERROR
000.232.83025	2007	(2,770.62)	(696.53)	(1,353.45)	(720.64)	EXEMPT - ROAD
000.220.75000	2007	(1,359.90)	(341.88)	(664.31)	(353.71)	EXEMPT - SUBDIVISION AGMT
000.233.40302	2007	(131.93)	(33.17)	(64.45)	(34.31)	MPAC ERROR
000.220.00926	2007	(253.71)	(63.78)	(123.94)	(65.99)	EXEMPT - SUBDIVISION AGMT
000.220.00960	2007	(101.48)	(25.51)	(49.57)	(26.39)	EXEMPT - SUBDIVISION AGMT
000.331.16000	2007	(111.63)	(28.06)	(54.53)	(29.03)	MPAC ERROR
000.191.14000	2007	(1,471.53)	(369.94)	(718.84)	(382.74)	EXEMPT - SUBDIVISION AGMT
000.191.71515	2007	(1,887.62)	(474.55)	(922.10)	(490.97)	CORRECTION OF SEVERANCE
000.272.44230	2008	0.00	0.00	0.00	0.00	NO ADJUSTMENT
000.350.35500	2008	(3,395.35)	(862.08)	(1,675.27)	(858.00)	EXEMPT - PLACE OF WORSHIP
000.351.12242	2008	(9,089.08)	(2,307.72)	(4,484.55)	(2,296.81)	LAND ASSESSMENT ERROR
000.311.00000	2008	(881.01)	(223.69)	(434.69)	(222.63)	DEMOLITION
000.201.16500	2008	(20,416.80)	(2,918.56)	(5,671.54)	(11,826.68)	EXEMPT CITY LEASE IN EFFECT
000.261.02000	2008	(693.63)	(176.11)	(342.24)	(175.28)	DEMOLITION
000.211.03000	2008	(3,939.43)	(518.03)	(1,006.52)	(2,414.87)	DEMOLITION
000.312.23000	2008	(1,117.86)	(283.82)	(551.55)	(282.48)	DEMOLITION
000.310.96500	2008	(645.20)	(163.82)	(318.34)	(163.04)	DEMOLITION
000.231.12000	2008	(5,714.67)	(751.48)	(1,460.10)	(3,503.09)	DEMOLITION
000.260.59000	2008	(8,576.94)	(1,127.87)	(2,191.41)	(5,257.66)	DEMOLITION
000.233.67300	2008	(6,362.27)	(849.36)	(1,650.37)	(3,862.53)	CLASS CHANGE
000.272.25500	2008	(326.06)	(82.79)	(160.88)	(82.39)	DEMOLITION
000.310.02000	2008	(1,902.48)	(250.18)	(486.08)	(1,166.22)	DEMOLITION
000.201.80300	2008	(10,572.14)	(1,411.38)	(2,742.41)	(6,418.35)	CLASS CHANGE
000.261.11000	2008	(292.47)	(74.26)	(144.30)	(73.91)	DEMOLITION
000.220.42500	2008	0.00	0.00	0.00	0.00	NO ADJ - NO EXEMPT STATUS
000.351.65200	2008	(4,960.27)	(1,259.41)	(2,447.40)	(1,253.46)	DEMOLITION
000.020.00941	2008	(94.02)	(23.87)	(46.39)	(23.76)	MPAC ERROR
000.272.00512	2008	(1,567.09)	(397.89)	(773.20)	(396.00)	FIRE DAMAGE
000.291.63000	2008	(119.38)	(30.31)	(58.90)	(30.17)	DEMOLITION
000.291.27500	2008	(700.31)	(177.81)	(345.53)	(176.97)	DEMOLITION
000.271.35842	2008	(156.71)	(39.79)	(77.32)	(39.60)	MPAC ERROR
000.271.94100	2008	(261.18)	(66.31)	(128.87)	(66.00)	EXEMPT - SUBDIVISION AGMT
000.321.16302	2008	(146.26)	(37.13)	(72.16)	(36.96)	MPAC ERROR
000.232.83025	2008	(2,880.86)	(978.92)	(1,901.94)	0.00	EXEMPT - ROAD
000.220.75000	2008	(1,399.93)	(355.44)	(690.72)	(353.76)	EXEMPT - SUBDIVISION AGMT
000.233.40302	2008	(135.81)	(34.48)	(67.01)	(34.32)	MPAC ERROR
000.331.16000	2008	(114.92)	(29.18)	(56.70)	(29.04)	MPAC ERROR
000.220.00500	2008	(4,678.96)	(1,187.99)	(2,308.60)	(1,182.37)	EXEMPT - SUBDIVISION AGMT
000.210.56700	2008	(1,733.51)	(440.14)	(855.31)	(438.06)	EXEMPT - SUBDIVISION AGMT
000.210.96500	2008	(3,853.48)	(978.40)	(1,901.31)	(973.77)	EXEMPT - SUBDIVISION AGMT
000.210.10510	2008	(297.53)	(75.54)	(146.80)	(75.18)	EXEMPT - SUBDIVISION AGMT

\*\*Attachment 1\*\*

<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>	<u>CITY PORTION</u>	<u>REGION PORTION</u>	<u>EDUCATION PORTION</u>	<u>REASON</u>
000.212.10540	2008	(109.06)	(27.69)	(53.81)	(27.56)	EXEMPT - SUBDIVISION AGMT
000.210.97566	2008	(272.45)	(69.17)	(134.43)	(68.85)	EXEMPT - SUBDIVISION AGMT
000.210.36902	2008	(1,618.59)	(410.96)	(798.61)	(409.02)	EXEMPT - SUBDIVISION AGMT
000.191.14000	2008	(1,514.84)	(384.62)	(747.42)	(382.80)	EXEMPT - SUBDIVISION AGMT

<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>	<u>CITY PORTION</u>	<u>REGION PORTION</u>	<u>EDUCATION PORTION</u>	<u>REASON</u>
000.191.71515	2008	(1,943.18)	(493.37)	(958.76)	(491.04)	CORRECTION OF SEVERANCE
000.350.35500	2009	(3,344.86)	(866.65)	(1,647.68)	(830.53)	EXEMPT - PLACE OF WORSHIP
000.201.16500	2009	(27,593.01)	(4,118.99)	(7,830.47)	(15,643.55)	EXEMPT CITY LEASE IN EFFECT
000.272.44230	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
000.231.12000	2009	(35,309.10)	(4,862.06)	(9,236.86)	(21,210.18)	DEMOLITION
000.030.92500	2009	(91.61)	(23.73)	(45.13)	(22.75)	EXEMPT - CONSERVATION
000.213.44054	2009	(2,601.27)	(673.99)	(1,281.38)	(645.89)	EXEMPT - SUBDIVISION AGMT
000.213.27931	2009	(101.51)	(26.30)	(50.00)	(25.20)	EXEMPT - SUBDIVISION AGMT
000.214.92285	2009	(2,872.82)	(744.34)	(1,415.15)	(713.32)	EXEMPT - SUBDIVISION AGMT
000.290.92128	2009	(101.51)	(26.30)	(50.00)	(25.20)	EXEMPT - SUBDIVISION AGMT
000.420.15900	2009	(3,512.55)	(483.67)	(918.88)	(2,109.99)	DEMOLITION
000.261.11000	2009	(472.04)	(122.30)	(232.53)	(117.21)	DEMOLITION
000.191.14000	2009	(1,507.47)	(390.59)	(742.58)	(374.30)	EXEMPT - SUBDIVISION AGMT
000.220.42500	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
000.210.98888	2009	(50.76)	(13.14)	(25.00)	(12.60)	EXEMPT - SUBDIVISION AGMT
000.220.00560	2009	(10.15)	(2.63)	(4.99)	(2.52)	EXEMPT - SUBDIVISION AGMT
000.220.00561	2009	(60.91)	(15.78)	(30.00)	(15.12)	EXEMPT - SUBDIVISION AGMT
000.010.44384	2009	(1,688.64)	(437.52)	(831.82)	(419.29)	DEMOLITION
000.351.65200	2009	(6,329.35)	(1,639.94)	(3,117.84)	(1,571.58)	DEMOLITION
000.213.79500	2009	(5,226.39)	(1,354.15)	(2,574.52)	(1,297.71)	EXEMPT - SUBDIVISION AGMT
000.341.07500	2009	(201.82)	(52.29)	(99.42)	(50.11)	DEMOLITION
000.272.00512	2009	(1,578.53)	(408.99)	(777.58)	(391.95)	FIRE DAMAGE
000.050.53000	2009	(176.48)	(45.72)	(86.93)	(43.82)	DEMOLITION
000.291.63000	2009	(1,370.43)	(355.08)	(675.07)	(340.28)	DEMOLITION
000.291.27500	2009	(6,001.97)	(1,555.11)	(2,956.57)	(1,490.29)	DEMOLITION
000.190.20808	2009	(2,285.93)	(592.28)	(1,126.05)	(567.96)	FIRE DAMAGE
000.271.94100	2009	(261.40)	(67.73)	(128.76)	(64.90)	EXEMPT - SUBDIVISION AGMT
000.321.16302	2009	(147.19)	(38.13)	(72.50)	(36.55)	MPAC ERROR
000.330.13000	2009	(1,802.78)	(467.10)	(888.05)	(447.63)	DEMOLITION
000.232.83025	2009	(2,886.55)	(747.90)	(1,421.91)	(716.73)	EXEMPT - ROAD
000.201.77204	2009	(12,422.22)	(1,713.18)	(3,256.84)	(7,452.20)	FIRE DAMAGE
000.291.12501	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
000.220.75000	2009	(1,581.07)	(409.65)	(778.83)	(392.58)	EXEMPT - SUBDIVISION AGMT
000.260.59000	2009	(8,226.87)	(1,132.84)	(2,152.15)	(4,941.88)	DEMOLITION
000.020.48000	2009	(715.18)	(185.30)	(352.30)	(177.58)	DEMOLITION
000.212.20613	2009	(492.34)	(127.56)	(242.53)	(122.25)	EXEMPT - SUBDIVISION AGMT
000.233.67300	2009	(7,214.26)	(1,002.06)	(1,906.01)	(4,306.19)	CLASS CHANGE
000.210.97633	2009	(576.09)	(149.26)	(283.78)	(143.04)	EXEMPT - SUBDIVISION AGMT
000.260.75410	2009	(251.18)	(65.08)	(123.73)	(62.37)	FIRE DAMAGE
000.260.75415	2009	(861.50)	(223.22)	(424.37)	(213.91)	FIRE DAMAGE
000.331.16000	2009	(114.21)	(29.59)	(56.26)	(28.36)	MPAC ERROR
000.260.75401	2009	(239.88)	(62.15)	(118.16)	(59.56)	FIRE DAMAGE
000.260.75411	2009	(307.07)	(79.56)	(151.26)	(76.24)	FIRE DAMAGE
000.260.75431	2009	(221.11)	(57.28)	(108.92)	(54.90)	FIRE DAMAGE
000.260.75420	2009	(215.26)	(55.78)	(106.04)	(53.45)	FIRE DAMAGE
000.260.75424	2009	(245.30)	(63.56)	(120.83)	(60.91)	FIRE DAMAGE
000.191.71515	2009	<u>(1,976.97)</u>	<u>(512.23)</u>	<u>(973.85)</u>	<u>(490.88)</u>	CORRECTION OF SEVERANCE
<b>Sub Total</b>		<b>(310,310.59)</b>	<b>(59,347.29)</b>	<b>(114,338.66)</b>	<b>(136,624.57)</b>	
000.201.73500	2009	<u>3,498.26</u>	<u>473.44</u>	<u>917.68</u>	<u>2,097.70</u>	CALCULATION ERROR
<b>Sub Total</b>		<b>3,498.26</b>	<b>473.44</b>	<b>917.68</b>	<b>2,097.70</b>	
<b>GRAND Total</b>		<b>(306,812.33)</b>	<b>(58,873.85)</b>	<b>(113,420.98)</b>	<b>(134,526.87)</b>	
<b>Tax Year</b>	<b>Amount Adjusted</b>					
2006	(\$13,918.64)					
2007	(\$50,660.68)					
2008	(\$102,483.73)					
2009	(\$139,749.28)					
	<b>(\$306,812.33)</b>					***prior to any applicable Capping Adjustment