

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.

Economic Impact

The City's share of these property tax adjustments is approximately \$70,336. 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-two (22) 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.

Eight (8) 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 \$557,064. The City portion of this amount is \$76,926, or approximately 14%. 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 the application is the result of a review of the account where the Supplementary tax bill was incorrectly calculated. 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 \$834.35. This City portion of this amount is \$109.72.

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 \$149,987 or 27%.

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,

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT			COUNCIL March 23, 2009				
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
3852	000.191.14000	2005	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
4140	000.341.25500	2005	(\$119.54)	(\$11.57)	(\$23.90)	(\$84.07)	EXEMPT- SCHOOL
3853	000.191.14000	2006	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
3996	000.280.59950	2006	(\$142,714.18)	(\$17,839.27)	(\$34,565.37)	(\$90,309.54)	ROLL NUMBER ERROR
4006	000.321.14215	2006	(\$222.65)	(\$55.42)	(\$107.36)	(\$59.87)	EXEMPT - CITY
4020	000.280.70071	2006	(\$142,714.18)	(\$17,839.27)	(\$34,565.37)	(\$90,309.54)	ROLL NUMBER ERROR
4141	000.341.25500	2006	(\$26,518.97)	(\$2,590.90)	(\$5,354.18)	(\$18,573.89)	EXEMPT- SCHOOL
3568	000.213.06292	2007	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
3569	000.213.06294	2007	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
3854	000.191.14000	2007	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
3858	000.030.92500	2007	(\$89.32)	(\$22.45)	(\$43.63)	(\$23.24)	EXEMPT - CONSERVATION
3889	000.210.71500	2007	(\$42,320.80)	(\$10,639.45)	(\$20,673.71)	(\$11,007.64)	EXEMPT
3995	000.260.55500	2007	(\$755.74)	(\$189.99)	(\$369.18)	(\$196.57)	EXEMPT
3997	000.280.59950	2007	(\$145,140.07)	(\$18,621.47)	(\$36,197.93)	(\$90,320.67)	ROLL NUMBER ERROR
4007	000.321.14216	2007	(\$801.56)	(\$201.51)	(\$391.56)	(\$208.49)	EXEMPT - CONSERVATION
4142	000.341.25500	2007	(\$27,334.08)	(\$2,670.54)	(\$5,518.75)	(\$19,144.79)	EXEMPT- SCHOOL
3855	000.191.14000	2008	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
3859	000.030.92500	2008	(\$91.94)	(\$23.34)	(\$45.36)	(\$23.24)	EXEMPT - CONSERVATION
3895	000.272.43572	2008	(\$17,399.07)	(\$4,417.62)	(\$8,584.70)	(\$4,396.75)	EXEMPT- SCHOOL
3898	000.213.44054	2008	(\$2,611.81)	(\$663.14)	(\$1,288.67)	(\$660.00)	EXEMPT - CITY
3901	000.422.71700	2008	(\$401.78)	(\$102.01)	(\$198.24)	(\$101.53)	DEMOLITION
3902	000.030.32500	2008	(\$419.60)	(\$106.54)	(\$207.03)	(\$106.03)	DEMOLITION
3903	000.250.66000	2008	(\$306.69)	(\$77.87)	(\$151.32)	(\$77.50)	DEMOLITION
3912	000.420.15900	2008	(\$3,338.59)	(\$439.02)	(\$853.01)	(\$2,046.56)	DEMOLITION
3993	000.213.06294	2008	0.00	0.00	0.00	0.00	NO ADJUSTMENT
3994	000.213.06292	2008	0.00	0.00	0.00	0.00	NO ADJUSTMENT
3998	000.430.18800	2008	(283.53)	(71.99)	(139.89)	(71.65)	DEMOLITION
4027	000.220.55510	2008	(97.81)	(12.86)	(24.99)	(59.96)	DEMOLITION
4031	000.330.37656	2008	0.00	0.00	0.00	0.00	DEMOLITION
4143	000.341.25500	2008	(\$3,382.47)	(\$330.47)	(\$662.92)	(\$2,369.08)	EXEMPT- SCHOOL
		Sub Total	(557,064.38)	(76,926.70)	(149,987.07)	(330,150.61)	
TOTAL AMOUNT AMENDED UNDER SECTION 359							
4139	000.190.14400	2008	834.35	109.72	213.18	511.45	CORRECTION OF CAPPING
		Grand Total	(556,230.03)	(76,816.98)	(149,773.89)	(329,639.16)	
		Tax Year	Amount Adjusted				
		2005	(\$119.54)				
		2006	(\$312,169.98)				
		2007	(\$216,441.57)				
		2008	(\$27,498.94)				
			(\$556,230.03)				***prior to any applicable Capping Adjustment