

**TAX ADJUSTMENTS PURSUANT TO SECTION 356 OF THE MUNICIPAL ACT, 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**

There is no economic impact to the City of Vaughan.

**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 approval for the apportionment of property taxes as permitted under the *Municipal Act, 2001*.

**Background - Analysis and Options**

**Section 356 – Division Into Parcels:**

**Twenty-eight (28)** applications have been received 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 based on the apportioned value of assessment. Should any property owner disagree with the recommendation approved by Council, they can appeal the decision to the Assessment Review Board (ARB) for a further hearing.

**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**

There are no Regional implications in this Report.

**Conclusion**

Council approval of the recommendations in this report will allow staff to bill the separate property owners their proportionate share, and confirm their right to appeal the decision to the ARB. If no appeals are filed with the ARB, staff will proceed with the property tax apportionments.

**Attachments**

Attachment 1 – Severance Report

**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

| <b>SEVERANCE REPORT</b>                      |                    |                 |                        |
|--|--------------------|-----------------|------------------------|
| <b>SECTION 356, MUNICIPAL ACT, S.O. 2001</b> |                    |                 |                        |
| <b>APPL.#1</b>                               | <b>ROLL #</b>      | <b>TAX YEAR</b> | <b>AMOUNT ADJUSTED</b> |
| 4039   | 000.210.96986.0000 | 2008            | (\$3,134.16)           |
| 4040   | 000.210.01805.0000 | 2008            | \$816.97               |
| 4041   | 000.210.01806.0000 | 2008            | \$750.11               |
| 4042   | 000.210.01807.0000 | 2008            | \$750.11               |
| 4043   | 000.210.01808.0000 | 2008            | \$816.97               |
| <b>APPL.#2</b>                               |                    |                 |                        |
| 4044   | 000.210.96990.0000 | 2008            | (\$3,134.16)           |
| 4045   | 000.210.01801.0000 | 2008            | \$900.55               |
| 4046   | 000.210.01802.0000 | 2008            | \$722.95               |
| 4047   | 000.210.01803.0000 | 2008            | \$722.95               |
| 4048   | 000.210.01804.0000 | 2008            | \$787.71               |
| <b>APPL.#3</b>                               |                    |                 |                        |
| 4049   | 000.210.96994.0000 | 2008            | (\$3,134.16)           |
| 4050   | 000.210.35437.0000 | 2008            | \$979.95               |
| 4051   | 000.210.35438.0000 | 2008            | \$696.83               |
| 4052   | 000.210.35439.0000 | 2008            | \$696.83               |
| 4053   | 000.210.35440.0000 | 2008            | \$760.55               |
| <b>APPL.#4</b>                               |                    |                 |                        |
| 4054   | 000.210.96998.0000 | 2008            | (\$3,134.16)           |
| 4055   | 000.210.35441.0000 | 2008            | \$760.56               |
| 4056   | 000.210.35443.0000 | 2008            | \$696.83               |
| 4057   | 000.210.35445.0000 | 2008            | \$696.83               |
| 4058   | 000.210.35447.0000 | 2008            | \$979.94               |
| <b>APPL.#5</b>                               |                    |                 |                        |
| 4059   | 000.210.97002.0000 | 2008            | (\$3,134.16)           |
| 4060   | 000.210.62801.0000 | 2008            | \$816.97               |
| 4061   | 000.210.62802.0000 | 2008            | \$750.11               |
| 4062   | 000.210.62803.0000 | 2008            | \$750.11               |
| 4063   | 000.210.62804.0000 | 2008            | \$816.97               |
| <b>APPL.#6</b>                               |                    |                 |                        |
| 4064   | 000.210.97006.0000 | 2008            | (\$3,134.16)           |
| 4065   | 000.210.62805.0000 | 2008            | \$769.96               |
| 4066   | 000.210.62806.0000 | 2008            | \$706.23               |
| 4067   | 000.210.62807.0000 | 2008            | \$706.23               |
| 4068   | 000.210.62808.0000 | 2008            | \$951.74               |
| <b>APPL.#7</b>                               |                    |                 |                        |
| 4069   | 000.210.98014.0000 | 2008            | (\$891.15)             |
| 4070   | 000.210.98015.0000 | 2008            | \$891.15               |
| <b>APPL.#8</b>                               |                    |                 |                        |
| 4071   | 000.210.98016.0000 | 2008            | (\$786.68)             |
| 4072   | 000.210.98017.0000 | 2008            | \$786.68               |
| <b>APPL.#9</b>                               |                    |                 |                        |
| 4073   | 000.210.98028.0000 | 2008            | (\$815.93)             |
| 4074   | 000.210.98029.0000 | 2008            | \$815.93               |
| <b>APPL.#10</b>                              |                    |                 |                        |
| 4075   | 000.213.07114.0000 | 2008            | (\$1,473.05)           |
| 4076   | 000.213.85229.0000 | 2008            | \$780.72               |
| 4077   | 000.213.85230.0000 | 2008            | \$692.33               |
| <b>APPL.#11</b>                              |                    |                 |                        |
| 4078   | 000.213.07120.0000 | 2008            | (\$1,525.30)           |
| 4079   | 000.213.07575.0000 | 2008            | \$701.64               |
| 4080   | 000.213.07576.0000 | 2008            | \$823.66               |

| <b>SEVERANCE REPORT</b>               |                    |      |              |
|---------------------------------------|--------------------|------|--------------|
| SECTION 356, MUNICIPAL ACT, S.O. 2001 |                    |      |              |
| <b>APPL. # 12</b>                     |                    |      |              |
| 4081                                  | 000.213.07150.0000 | 2008 | (\$1,650.66) |
| 4082                                  | 000.213.07730.0000 | 2008 | \$752.20     |
| 4083                                  | 000.213.07731.0000 | 2008 | \$898.46     |
| <b>APPL. # 13</b>                     |                    |      |              |
| 4084                                  | 000.213.62844.0000 | 2008 | (\$2,058.10) |
| 4085                                  | 000.213.63429.0000 | 2008 | \$975.77     |
| 4086                                  | 000.213.63430.0000 | 2008 | \$1,082.33   |
| <b>APPL. # 14</b>                     |                    |      |              |
| 4087                                  | 000.213.62846.0000 | 2008 | (\$2,967.01) |
| 4088                                  | 000.213.63431.0000 | 2008 | \$1,639.17   |
| 4089                                  | 000.213.63432.0000 | 2008 | \$1,327.84   |
| <b>APPL. # 15</b>                     |                    |      |              |
| 4090                                  | 000.213.62848.0000 | 2008 | (\$1,650.66) |
| 4091                                  | 000.213.63447.0000 | 2008 | \$832.64     |
| 4092                                  | 000.213.63448.0000 | 2008 | \$818.02     |
| <b>APPL. # 16</b>                     |                    |      |              |
| 4093                                  | 000.213.62858.0000 | 2008 | (\$1,514.84) |
| 4094                                  | 000.213.63443.0000 | 2008 | \$693.69     |
| 4095                                  | 000.213.63444.0000 | 2008 | \$821.15     |
| <b>APPL. # 17</b>                     |                    |      |              |
| 4096                                  | 000.213.62890.0000 | 2008 | (\$1,723.80) |
| 4097                                  | 000.213.62897.0000 | 2008 | \$767.87     |
| 4098                                  | 000.213.62899.0000 | 2008 | \$955.93     |
| <b>APPL. # 18</b>                     |                    |      |              |
| 4099                                  | 000.213.62892.0000 | 2008 | (\$1,682.01) |
| 4100                                  | 000.213.62903.0000 | 2008 | \$762.65     |
| 4101                                  | 000.213.62901.0000 | 2008 | \$919.36     |
| <b>APPL. # 19</b>                     |                    |      |              |
| 4102                                  | 000.213.66634.0000 | 2008 | (\$1,629.76) |
| 4103                                  | 000.213.78509.0000 | 2008 | \$814.88     |
| 4104                                  | 000.213.78510.0000 | 2008 | \$814.88     |
| <b>APPL. # 20</b>                     |                    |      |              |
| 4105                                  | 000.213.66636.0000 | 2008 | (\$1,577.53) |
| 4106                                  | 000.213.78511.0000 | 2008 | \$777.27     |
| 4107                                  | 000.213.78512.0000 | 2008 | \$800.26     |
| <b>APPL. # 21</b>                     |                    |      |              |
| 4109                                  | 000.214.92090.0000 | 2008 | (\$3,269.98) |
| 4110                                  | 000.214.14404.0000 | 2008 | \$802.35     |
| 4111                                  | 000.214.14405.0000 | 2008 | \$802.35     |
| 4112                                  | 000.214.14406.0000 | 2008 | \$802.35     |
| 4113                                  | 000.214.14407.0000 | 2008 | \$862.93     |
| <b>APPL. # 22</b>                     |                    |      |              |
| 4114                                  | 000.214.92100.0000 | 2008 | (\$2,780.00) |
| 4115                                  | 000.214.92142.0000 | 2008 | \$899.50     |
| 4116                                  | 000.214.92143.0000 | 2008 | \$899.50     |
| 4117                                  | 000.214.92144.0000 | 2008 | \$981.00     |
| <b>APPL. # 23</b>                     |                    |      |              |
| 4118                                  | 000.220.00704.0000 | 2008 | (\$1,744.68) |
| 4119                                  | 000.220.00703.0000 | 2008 | \$970.54     |
| 4120                                  | 000.220.00705.0000 | 2008 | \$774.14     |

| <b>SEVERANCE REPORT</b>                      |                    |      |               |
|--|--------------------|------|---------------|
| <b>SECTION 356, MUNICIPAL ACT, S.O. 2001</b> |                    |      |               |
| <b>APPL. # 24</b>                            |                    |      |               |
| 4121   | 000.220.0070.0000  | 2008 | (\$1,629.76)  |
| 4122   | 000.220.00711.0000 | 2008 | \$807.57      |
| 4123   | 000.220.00713.0000 | 2008 | \$822.19      |
| <b>APPL. # 25</b>                            |                    |      |               |
| 4124   | 000.220.00794.0000 | 2008 | (\$1,483.51)  |
| 4125   | 000.220.00795.0000 | 2008 | \$741.75      |
| 4126   | 000.220.00797.0000 | 2008 | \$741.76      |
| <b>APPL. # 26</b>                            |                    |      |               |
| 4127   | 000.220.00796.0000 | 2008 | (\$1,744.68)  |
| 4128   | 000.220.00799.0000 | 2008 | \$774.14      |
| 4127   | 000.220.00801.0000 | 2008 | \$970.54      |
| <b>APPL. # 27</b>                            |                    |      |               |
| 4130   | 000.220.00798.0000 | 2008 | (\$1,713.34)  |
| 4131   | 000.220.00805.0000 | 2008 | \$943.38      |
| 4132   | 000.220.00807.0000 | 2008 | \$769.96      |
| <b>APPL. # 28</b>                            |                    |      |               |
| 4133   | 000.220.00804.0000 | 2008 | (\$1,682.01)  |
| 4134   | 000.220.00819.0000 | 2008 | \$762.65      |
| 4135   | 000.220.00821.0000 | 2008 | \$919.36      |
|  |                    |      | <b>\$0.00</b> |