

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.

Contribution to Sustainability

This is not applicable to this report.

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:

Fifty-Four (54) 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

SEVERANCE REPORT

COUNCIL March 9, 2010

SECTION 356, MUNICIPAL ACT, S.O. 2001

APPL.#1	ROLL #	TAX YEAR	AMOUNT ADJUSTED
4476	000.270.23867.0000	2008	(2,590.91)
4477	000.270.23867.0000	2009	(2,989.57)
4478	000.272.00814.0000	2008	(539.44)
4479	000.272.00814.0000	2009	(1,175.01)
4480	000.270.23363.0000	2009	2,315.51
4481	000.270.23363.0000	2008	1,740.48
4482	000.272.00983.0000	2009	1,849.07
4483	000.272.00983.0000	2008	1,389.87
APPL.#2			
4484	000.270.23869.0000	2009	(2,819.53)
4485	000.270.23869.0000	2008	(4,178.89)
4486	000.272.00772.0000	2009	(1,162.32)
4487	000.272.00772.0000	2008	(534.05)
4488	000.270.90001.0000	2009	905.50
4489	000.270.90001.0000	2008	1,347.69
4490	000.270.90002.0000	2009	685.21
4491	000.270.90002.0000	2008	1,013.38
4492	000.270.04761.0000	2009	1,167.91
4493	000.270.04761.0000	2008	1,289.22
4494	000.270.23121.0000	2009	1,223.23
4495	000.270.23121.0000	2008	1,062.65
APPL.#3			
4496	000.270.23871.0000	2009	(3,674.78)
4497	000.270.23871.0000	2008	(2,671.22)
4498	000.270.60051.0000	2009	913.62
4499	000.270.60051.0000	2008	667.80
4501	000.270.60052.0000	2009	669.99
4500	000.270.60052.0000	2008	480.82
4502	000.270.60053.0000	2009	669.99
4503	000.270.60053.0000	2008	480.82
4504	000.270.60054.0000	2009	669.99
4505	000.270.60054.0000	2008	480.82
4506	000.270.60055.0000	2009	751.19
4507	000.270.60055.0000	2008	560.96
APPL.#4			
4508	000.270.23875.0000	2009	(2,230.75)
4509	000.270.23875.0000	2008	(2,361.03)
4510	000.270.41903.0000	2009	891.28
4511	000.270.41903.0000	2008	944.42
4512	000.270.41904.0000	2009	631.92
4513	000.270.41904.0000	2008	672.89
4514	000.270.41905.0000	2009	707.55
4515	000.270.41905.0000	2008	743.72

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APPL. # 5

4516	000.270.23877.0000	2009	(2,976.88)
4517	000.270.23877.0000	2008	(1,154.79)
4518	000.270.42091.0000	2009	534.22
4519	000.270.42091.0000	2008	207.85
4520	000.270.42092.0000	2009	477.11
4521	000.270.42092.0000	2008	184.77
4522	000.270.42093.0000	2009	477.11
4523	000.270.42093.0000	2008	184.77
4524	000.270.42094.0000	2009	477.11
4525	000.270.42094.0000	2008	184.77
4526	000.270.42095.0000	2009	477.11
4527	000.270.42095.0000	2008	184.77
4528	000.270.42096.0000	2009	534.22
4529	000.270.42096.0000	2008	207.86

APPL. # 6

4530	000.270.23881.0000	2009	(3,870.19)
4531	000.270.23881.0000	2008	(7,313.06)
4532	000.270.92339.0000	2009	966.40
4533	000.270.92339.0000	2008	1,828.27
4534	000.270.92340.0000	2009	862.87
4535	000.270.92340.0000	2008	1,629.76
4536	000.270.92341.0000	2009	862.87
4537	000.270.92341.0000	2008	1,629.77
4538	000.270.92342.0000	2009	1,178.05
4539	000.270.92342.0000	2008	2,225.26

APPL. # 7

4540	000.214.18501.0000	2009	(865.40)
4541	000.214.26632.0000	2009	865.40

APPL. # 8

4542	000.214.18515.0000	2009	(1,730.80)
4543	000.214.18441.0000	2009	865.40
4544	000.214.18442.0000	2009	865.40

APPL. # 9

4545	000.214.18520.0000	2009	(1,730.80)
4546	000.214.18451.0000	2009	865.40
4547	000.214.18452.0000	2009	865.40

APPL. # 10

4548	000.214.27001.0000	2009	(1,730.80)
4549	000.214.26996.0000	2009	865.40
4550	000.214.26997.0000	2009	865.40

APPL. # 11

4551	000.214.18510.0000	2009	(1,976.97)
4552	000.214.26649.0000	2009	874.54
4553	000.214.26650.0000	2009	1,102.43

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APPL. # 12

4554	000.214.18506.0000	2009	(1,730.80)
4555	000.214.26641.0000	2009	865.40
4556	000.214.26642.0000	2009	865.40

APPL. # 13

4557	000.214.41102.0000	2009	(1,730.80)
4558	000.214.41105.0000	2009	865.40
4559	000.214.41111.0000	2009	865.40

APPL. # 14

4560	000.214.41110.0000	2009	(1,756.18)
4561	000.214.31008.0000	2009	881.13
4562	000.214.31009.0000	2009	875.05

APPL. # 15

4563	000.212.26050.0000	2009	(890.78)
4564	000.212.26081.0000	2009	890.78

APPL. # 16

4565	000.300.92000.0000	2009	(7,077.87)
4566	000.300.92001.0000	2009	6,723.98
4567	000.300.92010.0000	2009	353.89

APPL. # 17

4568	000.212.26042.0000	2009	(1,989.66)
4569	000.212.26073.0000	2009	1,091.27
4570	000.212.26074.0000	2009	898.39

APPL. # 18

4571	000.212.26044.0000	2009	(1,781.56)
4572	000.212.26075.0000	2009	890.78
4573	000.212.26076.0000	2009	890.78

APPL. # 19

4574	000.212.26046.0000	2009	(1,781.56)
4575	000.212.26077.0000	2009	890.78
4576	000.212.26078.0000	2009	890.78

APPL. # 20

4577	000.212.26048.0000	2009	(1,781.56)
4578	000.212.26047.0000	2009	890.78
4579	000.212.26049.0000	2009	890.78

APPL. # 21

4580	000.212.26054.0000	2009	(1,781.56)
4581	000.212.26085.0000	2009	890.78
4582	000.212.26086.0000	2009	890.78

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APPL. # 22

4583	000.212.26056.0000	2009	(1,781.56)
4584	000.212.26087.0000	2009	890.78
4585	000.212.26088.0000	2009	890.78

APPL. # 23

4586	000.212.26060.0000	2009	(1,781.56)
4587	000.212.26059.0000	2009	890.78
4588	000.212.26057.0000	2009	890.78

APPL. # 24

4589	000.212.26062.0000	2009	(1,781.56)
4590	000.212.26063.0000	2009	890.78
4591	000.212.26061.0000	2009	890.78

APPL. # 25

4592	000.212.26064.0000	2009	(1,781.56)
4593	000.212.26053.0000	2009	890.78
4594	000.212.26065.0000	2009	890.78

APPL. # 26

4595	000.212.26052.0000	2009	(2,096.26)
4596	000.212.26083.0000	2009	1,319.68
4597	000.212.26084.0000	2009	776.58

APPL. # 27

4598	000.212.26058.0000	2009	(1,867.84)
4599	000.212.26089.0000	2009	947.12
4600	000.212.26090.0000	2009	920.72

APPL. # 28

4601	000.212.26066.0000	2009	(2,048.03)
4602	000.212.26067.0000	2009	911.08
4603	000.212.26069.0000	2009	1,136.95

APPL. # 29

4604	000.214.41100.0000	2009	(1,976.97)
4605	000.214.41101.0000	2009	1,086.19
4606	000.214.41103.0000	2009	890.78

APPL. # 30

4607	000.214.41104.0000	2009	(865.40)
4608	000.214.41115.0000	2009	865.40

APPL. # 31

4613	000.210.37022.0000	2009	(1,718.12)
4614	000.210.37116.0000	2009	859.06
4615	000.210.37117.0000	2009	859.06

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APPL. # 32

4516	000.210.37023.0000	2009	(882.63)
4617	000.210.37114.0000	2009	\$441.32
4618	000.210.37115.0000	2009	\$441.31

APPL. # 33

4619	000.210.37024.0000	2009	(882.63)
4620	000.210.37112.0000	2009	\$441.32
4621	000.210.37113.0000	2009	\$441.31

APPL. # 34

4622	000.210.37025.0000	2009	(1,718.12)
4623	000.210.37110.0000	2009	859.06
4624	000.210.37111.0000	2009	859.06

APPL. # 35

4625	000.210.37025.0000	2009	(1,718.12)
4626	000.210.37108.0000	2009	859.06
4627	000.210.37109.0000	2009	859.06

APPL. # 36

4628	000.210.37026.0000	2009	(896.96)
4629	000.210.37106.0000	2009	454.76
4630	000.210.37107.0000	2009	442.20

APPL. # 37

4631	000.210.37028.0000	2009	(1,796.78)
4632	000.210.37104.0000	2009	898.39
4633	000.210.37105.0000	2009	898.39

APPL. # 38

4634	000.210.37029.0000	2009	(939.99)
4635	000.210.37102.0000	2009	469.99
4636	000.210.37103.0000	2009	470.00

APPL. # 39

4637	000.210.37030.0000	2009	(1,027.32)
4638	000.210.37100.0000	2009	571.19
4639	000.210.37101.0000	2009	456.13

APPL. # 40

4640	000.210.36905.0000	2009	(1,728.27)
4641	000.210.36702.0000	2009	864.13
4642	000.210.36703.0000	2009	864.14

APPL. # 41

4643	000.210.36905.0000	2009	(1,728.27)
4644	000.210.36704.0000	2009	864.14
4645	000.210.36705.0000	2009	864.13

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APPL. # 42

4646	000.210.36907.0000	2009	(1,961.75)
4647	000.210.36706.0000	2009	980.87
4648	000.210.36707.0000	2009	980.88

APPL. # 43

4649	000.210.36908.0000	2009	(2,608.89)
4650	000.210.36708.0000	2009	1,185.68
4651	000.210.36709.0000	2009	1,423.21

APPL. # 44

4652	000.210.36924.0000	2009	(1,756.18)
4653	000.210.37055.0000	2009	878.09
4654	000.210.37056.0000	2009	878.09

APPL. # 45

4655	000.210.36927.0000	2009	(1,718.12)
4656	000.210.37061.0000	2009	859.06
4657	000.210.37062.0000	2009	859.06

APPL. # 46

4658	000.210.36928.0000	2009	(1,718.12)
4659	000.210.37063.0000	2009	859.06
4650	000.210.37064.0000	2009	859.06

APPL. # 47

4661	000.210.36936.0000	2009	(1,718.12)
4662	000.210.37079.0000	2009	859.06
4663	000.210.37080.0000	2009	859.06

APPL. # 48

4664	000.210.37009.0000	2009	(852.37)
4666	000.210.99162.0000	2009	852.37

APPL. # 49

4668	000.220.00507.0000	2009	(2,002.35)
4669	000.220.00563.0000	2009	872.25
4670	000.220.00562.0000	2009	1,130.10

APPL. # 50

4671	000.220.00508.0000	2009	(1,718.12)
4672	000.220.00565.0000	2009	859.06
4673	000.220.00564.0000	2009	859.06

APPL. # 51

4674	000.220.00509.0000	2009	(1,806.93)
4675	000.220.00567.0000	2009	903.47
4676	000.220.00566.0000	2009	903.46

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APPL. # 52

4677	000.220.00510.0000	2009	(2,322.12)
4678	000.220.00569.0000	2009	1,432.36
4679	000.220.00568.0000	2009	889.76

APPL. # 53

4680	000.210.97110.0000	2009	(4,618.45)
4681	000.210.97111.0000	2009	959.10
4682	000.210.97112.0000	2009	492.14
4683	000.210.97113.0000	2009	771.50
4684	000.210.97114.0000	2009	771.50
4685	000.210.97115.0000	2009	771.50
4686	000.210.97116.0000	2009	852.71

APPL. # 54

4687	000.210.97120.0000	2009	(4,048.93)
4688	000.210.97123.0000	2009	1,295.67
4689	000.210.97124.0000	2009	668.07
4690	000.210.97125.0000	2009	668.07
4691	000.210.97126.0000	2009	668.07
4692	000.210.97127.0000	2009	749.05

GRAND TOTAL 0.00