

**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 in accordance with the requirements under the *Municipal Act*.

**Contribution to Sustainability**

This is not applicable to this report.

**Economic Impact**

The City's share of these property tax adjustments is approximately \$139,893. 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. Notices of Decisions will be issued to all applicants detailing the total amount of the adjustment and the right of the applicant to appeal the decision to the Assessment Review Board.

**Purpose**

To obtain Council's approval for the increase or cancellation of property taxes as permitted under Section 357 and 358 of the *Municipal Act, 2001*.

**Background - Analysis and Options**

Ninety-five (95) 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.

Included in the ninety-five (95) applications are fifty-seven (57) properties affected by the August 20, 2009 Tornado. Given the magnitude and extent of damage caused by the storm, and in order to assist with the volume of properties involved, staff immediately responded to the situation by attending the affected areas with representatives from MPAC (Municipal Property Assessment Corporation) in order to assess the damages, take pictures and provide high priority assistance to those affected, as applicable. The tax appeal applications were then filled out on behalf of the property owner at the same time and expedited to the MPAC office for valuation. The applications were reviewed and returned expeditiously from the MPAC office.

The adjustment of taxes for these properties is based on an adjusted assessment value as provided by MPAC. Based on MPAC's calculations, the assessment values have been adjusted in accordance to the amount of damage sustained. This can vary from partial assessment value reductions to adjusting to a land assessment only. The time frame of these adjustments is 134 days, from the day of the actual tornado to December 31, 2009. There are seven (7) applications that will not be adjusted. As determined by MPAC, these properties have not qualified for any adjustment as the damage sustained was either minor in nature or was simply not assessed in the first place.

The total cancellation, reduction or refund of taxes, as recommended is \$929,059. The City portion of this amount is \$139,893, or approximately 15%. The tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Approval of these adjustments will allow the applicant the right to appeal the decision to the Assessment Review Board.

#### **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 \$269,581 or approx. 29%.

#### **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:**

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

Respectfully submitted,

---

Barry E. Jackson, CGA  
Director of Financial Services

TAX APPEAL REPORT			COUNCIL MARCH 9, 2010				
SECTION 357, 358, MUNICIPAL ACT, S.O. 2001							
APPL.#	ROLL.#	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
4150	000.290.90000	2006	(864.77)	(215.24)	(417.00)	(232.53)	EXEMPT - CITY
3891	000.210.61000	2007	(3,778.56)	(949.93)	(1,845.83)	(982.80)	EXEMPT - CITY
3894	000.214.57000	2007	(2,179.45)	(279.63)	(543.55)	(1,356.27)	EXEMPT - CITY
4012	000.290.77132	2007	(51.60)	(12.97)	(25.21)	(13.42)	DEMOLITION
4149	000.290.80000	2007	(8,321.18)	(2,091.94)	(4,064.90)	(2,164.34)	EXEMPT - CITY
4151	000.290.92000	2007	(3,261.53)	(819.95)	(1,593.26)	(848.32)	EXEMPT - CITY
4195	000.390.40500	2007	(162.38)	(40.82)	(79.32)	(42.24)	MPAC ERROR
4455	000.300.66500	2007	(1,238.11)	(311.26)	(604.82)	(322.03)	EXEMPT - PLACE OF WORSHIP
4458	000.061.50156	2007	(184.21)	(46.31)	(89.99)	(47.91)	LAND ASSESSMENT ERROR
4612	000.321.55000	2007	(15,904.59)	(3,998.41)	(7,769.39)	(4,136.78)	EXEMPT - CONSERVATION
4005	000.050.42500	2008	(472.52)	(119.97)	(233.14)	(119.42)	DEMOLITION
4008	000.010.36000	2008	(100.71)	(25.57)	(49.69)	(25.45)	DEMOLITION
4013	000.290.77132	2008	(302.96)	(76.92)	(149.48)	(76.56)	DEMOLITION
4015	000.021.08000	2008	(17.57)	(4.46)	(8.67)	(4.44)	DEMOLITION
4016	000.020.82000	2008	(33.96)	(8.62)	(16.76)	(8.58)	DEMOLITION
4029	000.280.83100	2008	(56,936.17)	(7,487.11)	(14,547.19)	(34,901.87)	MPAC SUPP ERROR
4030	000.280.83100	2008	(418,981.15)	(55,096.02)	(107,049.69)	(256,835.44)	MPAC SUPP ERROR
4145	000.300.67000	2008	(1,423.19)	(361.35)	(702.20)	(359.64)	EXEMPT - PLACE OF WORSHIP
4146	000.300.66500	2008	(1,541.96)	(391.50)	(760.81)	(389.65)	EXEMPT - PLACE OF WORSHIP
4166	000.360.10500	2008	(697.67)	(177.14)	(344.23)	(176.30)	DEMOLITION
4167	000.230.34120	2008	(4,221.20)	(563.53)	(1,094.98)	(2,562.69)	CLASS CHANGE
4170	000.214.57000	2008	(4,928.84)	(648.14)	(1,259.32)	(3,021.38)	EXEMPT - CITY
4192	000.290.96500	2008	(53,761.40)	(13,650.02)	(26,525.87)	(13,585.51)	LAND ASSESSMENT ERROR
4196	000.390.40500	2008	(167.15)	(42.44)	(82.47)	(42.24)	MPAC ERROR
4388	000.213.66576	2008	(212.71)	(54.01)	(104.95)	(53.75)	MPAC ERROR
4459	000.061.50156	2008	(1,305.90)	(331.57)	(644.33)	(330.00)	LAND ASSESSMENT ERROR
4460	000.321.36511	2008	(532.23)	(71.05)	(138.06)	(323.12)	MPAC ERROR
4021	000.214.90500	2009	(3,834.66)	(993.56)	(1,888.95)	(952.15)	EXEMPT - CITY
4037	000.010.36000	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4197	000.390.40500	2009	(162.42)	(42.08)	(80.01)	(40.33)	MPAC ERROR
4391	000.270.11000	2009	(282,697.68)	(38,927.47)	(73,953.71)	(169,816.50)	EXEMPT - CITY
4392	000.233.46500	2009	(20,415.85)	(2,811.26)	(5,340.79)	(12,263.80)	EXEMPT - CITY
4393	000.233.52260	2009	(1,699.58)	(236.07)	(449.03)	(1,014.48)	CLASS CHANGE
4429	000.272.41915	2009	(1,106.14)	(286.60)	(544.89)	(274.65)	MPAC ERROR
4430	000.230.34120	2009	(4,358.82)	(605.44)	(1,151.60)	(2,601.78)	CLASS CHANGE
4447	000.050.42500	2009	(1,042.24)	(270.04)	(513.41)	(258.79)	DEMOLITION
4693	000.260.90000	2009	(4,014.24)	(552.76)	(1,050.13)	(2,411.35)	EXEMPT - CITY
		<b>Sub Total</b>	<b>(900,915.30)</b>	<b>(132,601.16)</b>	<b>(255,717.63)</b>	<b>(512,596.51)</b>	
4323	000.271.41410	2009	(272.55)	(\$70.62)	(\$134.26)	(\$67.67)	TORNADO DAMAGE
4324	000.320.28124	2009	(174.62)	(\$45.24)	(\$86.02)	(\$43.36)	TORNADO DAMAGE
4325	000.320.28125	2009	(192.43)	(\$49.86)	(\$94.79)	(\$47.78)	TORNADO DAMAGE
4326	000.320.28267	2009	(336.34)	(\$87.15)	(\$165.68)	(\$83.51)	TORNADO DAMAGE
4327	000.320.28266	2009	(276.72)	(\$71.70)	(\$136.31)	(\$68.71)	TORNADO DAMAGE
4328	000.320.28287	2009	(345.67)	(\$89.56)	(\$170.28)	(\$85.83)	TORNADO DAMAGE
4329	000.320.28288	2009	(431.38)	(\$111.77)	(\$212.50)	(\$107.11)	TORNADO DAMAGE
4330	000.320.28297	2009	(408.08)	(\$105.73)	(\$201.02)	(\$101.33)	TORNADO DAMAGE
4331	000.320.28296	2009	(302.80)	(\$78.46)	(\$149.16)	(\$75.19)	TORNADO DAMAGE
4332	000.320.28272	2009	(349.39)	(\$90.53)	(\$172.11)	(\$86.75)	TORNADO DAMAGE
4333	000.320.28269	2009	(328.89)	(\$85.22)	(\$162.01)	(\$81.66)	TORNADO DAMAGE
4334	000.320.28268	2009	(368.95)	(\$95.59)	(\$181.74)	(\$91.61)	TORNADO DAMAGE
4335	000.320.28285	2009	(254.34)	(\$65.90)	(\$125.29)	(\$63.15)	TORNADO DAMAGE
4336	000.320.28286	2009	(344.73)	(\$89.32)	(\$169.81)	(\$85.60)	TORNADO DAMAGE
4337	000.320.29006	2009	(406.22)	(\$105.25)	(\$200.10)	(\$100.86)	TORNADO DAMAGE
4338	000.320.29005	2009	(531.06)	(\$137.60)	(\$261.60)	(\$131.86)	TORNADO DAMAGE
4339	000.320.29004	2009	(466.79)	(\$120.95)	(\$229.94)	(\$115.90)	TORNADO DAMAGE
4340	000.320.29003	2009	(376.41)	(\$97.53)	(\$185.42)	(\$93.46)	TORNADO DAMAGE
4341	000.320.29002	2009	(545.04)	(\$141.22)	(\$268.49)	(\$135.33)	TORNADO DAMAGE
4342	000.320.29001	2009	(545.04)	(\$141.22)	(\$268.49)	(\$135.33)	TORNADO DAMAGE
4343	000.320.29033	2009	(666.16)	(\$172.60)	(\$328.15)	(\$165.41)	TORNADO DAMAGE
4344	000.320.28265	2009	(215.75)	(\$55.90)	(\$106.28)	(\$53.57)	TORNADO DAMAGE
4345	000.320.28264	2009	(215.75)	(\$55.90)	(\$106.28)	(\$53.57)	TORNADO DAMAGE
4346	000.320.28263	2009	(266.98)	(\$69.17)	(\$131.51)	(\$66.29)	TORNADO DAMAGE
4347	000.320.28262	2009	(266.98)	(\$69.17)	(\$131.51)	(\$66.29)	TORNADO DAMAGE
4348	000.320.28236	2009	(682.93)	(\$176.95)	(\$336.41)	(\$169.57)	TORNADO DAMAGE
4349	000.320.28237	2009	(466.79)	(\$120.95)	(\$229.94)	(\$115.90)	TORNADO DAMAGE
4350	000.320.28241	2009	(423.92)	(\$109.84)	(\$208.82)	(\$105.26)	TORNADO DAMAGE
4351	000.320.28240	2009	(473.30)	(\$122.63)	(\$233.15)	(\$117.52)	TORNADO DAMAGE
4352	000.320.28242	2009	(432.30)	(\$112.01)	(\$212.95)	(\$107.34)	TORNADO DAMAGE
4353	000.320.29014	2009	(578.59)	(\$149.91)	(\$285.01)	(\$143.66)	TORNADO DAMAGE
4354	000.320.29013	2009	(545.04)	(\$141.22)	(\$268.49)	(\$135.33)	TORNADO DAMAGE

\*\* ATTACHMENT 1 \*\*

APPL.#	ROLL#	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
4355	000.271.41486	2009	(849.70)	(\$220.16)	(\$418.56)	(\$210.98)	TORNADO DAMAGE
4356	000.271.41448	2009	(816.17)	(\$211.47)	(\$402.05)	(\$202.66)	TORNADO DAMAGE
4357	000.271.41884	2009	(835.73)	(\$216.54)	(\$411.68)	(\$207.51)	TORNADO DAMAGE
4359	000.320.28233	2009	(777.97)	(\$201.57)	(\$383.23)	(\$193.17)	TORNADO DAMAGE
4360	000.320.28232	2009	(700.64)	(\$181.54)	(\$345.14)	(\$173.97)	TORNADO DAMAGE
4362	000.271.41472	2009	(1,036.98)	(\$268.68)	(\$510.82)	(\$257.48)	TORNADO DAMAGE
4368	000.271.41412	2009	(718.34)	(\$186.12)	(\$353.85)	(\$178.36)	TORNADO DAMAGE
4369	000.271.41492	2009	(1,236.36)	(\$320.34)	(\$609.03)	(\$306.99)	TORNADO DAMAGE
4370	000.271.41490	2009	(1,018.34)	(\$263.85)	(\$501.63)	(\$252.85)	TORNADO DAMAGE
4371	000.271.41484	2009	(1,174.87)	(\$304.41)	(\$578.74)	(\$291.72)	TORNADO DAMAGE
4372	000.271.41482	2009	(959.66)	(\$248.65)	(\$472.73)	(\$238.28)	TORNADO DAMAGE
4373	000.271.41476	2009	(950.33)	(\$246.23)	(\$468.13)	(\$235.97)	TORNADO DAMAGE
4374	000.271.41474	2009	(1,064.93)	(\$275.92)	(\$524.58)	(\$264.42)	TORNADO DAMAGE
4375	000.271.41446	2009	0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
4379	000.271.91260	2009	0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
4381	000.271.41438	2009	(802.19)	(\$207.85)	(\$395.16)	(\$199.18)	TORNADO DAMAGE
4383	000.271.41368	2009	(839.46)	(\$217.50)	(\$413.52)	(\$208.44)	TORNADO DAMAGE
4385	000.320.29031	2009	0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
4387	000.423.22308	2009	0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
4390	000.320.28231	2009	(468.65)	(\$121.43)	(\$230.86)	(\$116.37)	TORNADO DAMAGE
4395	000.320.28230	2009	(665.33)	(\$172.39)	(\$327.74)	(\$165.20)	TORNADO DAMAGE
4396	000.271.91292	2009	0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
4397	000.271.41440	2009	0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
4403	000.271.41390	2009	0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
4413	000.271.41370	2009	(736.04)	(\$190.71)	(\$362.57)	(\$182.76)	TORNADO DAMAGE
		<b>Sub Total</b>	<b>(28,143.63)</b>	<b>(7,292.01)</b>	<b>(13,863.55)</b>	<b>(6,988.06)</b>	
		<b>Grand Total</b>	<b>(929,058.93)</b>	<b>(139,893.17)</b>	<b>(269,581.18)</b>	<b>(519,584.57)</b>	
		<b>Tax Year</b>	<b>Amount Adjusted</b>				
		2006	(864.77)				
		2007	(35,081.61)				
		2008	(545,637.29)				
		2009	(347,475.26)				
			<b>(929,058.93)</b>	<b>***prior to any applicable Capping Adjustment</b>			