

**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**

Not applicable.

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

**Background - Analysis and Options**

**Section 356 – Division Into Parcels:**

**Nineteen (19)** 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,

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Barry E. Jackson, CGA  
Director of Financial Services

# SEVERANCE REPORT

COUNCIL June 8, 2010

SECTION 356, MUNICIPAL ACT, S.O. 2001

<u>APPL. # 1</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
4818	000.210.51679.0000	2009	(5,177.17)
4819	000.210.51680.0000	2009	917.78
4820	000.210.51681.0000	2009	835.40
4821	000.210.51682.0000	2009	835.40
4822	000.210.51683.0000	2009	835.40
4823	000.210.51684.0000	2009	835.40
4824	000.210.51685.0000	2009	917.79
<b>APPL. # 2</b>			
4825	000.210.51879.0000	2009	(5,177.17)
4826	000.210.51880.0000	2009	917.78
4827	000.210.51881.0000	2009	835.40
4828	000.210.51882.0000	2009	835.40
4829	000.210.51883.0000	2009	835.40
4830	000.210.51884.0000	2009	835.40
4831	000.210.51885.0000	2009	917.79
<b>APPL. # 3</b>			
4832	000.210.52079.0000	2009	(4,314.31)
4833	000.210.52080.0000	2009	911.98
4834	000.210.52081.0000	2009	830.12
4835	000.210.52082.0000	2009	830.12
4836	000.210.52083.0000	2009	830.12
4837	000.210.52084.0000	2009	911.97
<b>APPL. # 4</b>			
4838	000.210.52279.0000	2009	(3,451.46)
4839	000.210.52280.0000	2009	903.40
4840	000.210.52281.0000	2009	822.33
4841	000.210.52282.0000	2009	822.33
4842	000.210.52283.0000	2009	903.40
<b>APPL. # 5</b>			
4843	000.210.52479.0000	2009	(3,451.46)
4844	000.210.52480.0000	2009	836.07
4845	000.210.52481.0000	2009	761.04
4846	000.210.52482.0000	2009	637.77
4847	000.210.52483.0000	2009	1,216.58
<b>APPL. # 6</b>			
4848	000.210.52679.0000	2009	(3,451.46)
4849	000.210.52680.0000	2009	1,201.62
4850	000.210.52681.0000	2009	726.08
4851	000.210.52682.0000	2009	726.08
4852	000.210.52683.0000	2009	797.68
<b>APPL. # 7</b>			
4854	000.210.52879.0000	2009	(3,451.46)
4855	000.210.52880.0000	2009	903.40
4856	000.210.52881.0000	2009	822.33
4857	000.210.52882.0000	2009	822.33
4858	000.210.52883.0000	2009	903.40

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## SECTION 356, MUNICIPAL ACT, S.O. 2001

### APPL. # 8

4859	000.210.53079.0000	2009	(4,314.31)
4860	000.210.53080.0000	2009	911.98
4861	000.210.53081.0000	2009	830.12
4862	000.210.53082.0000	2009	830.12
4863	000.210.53083.0000	2009	830.12
4864	000.210.53084.0000	2009	911.97

### APPL. # 9

4865	000.210.53279.0000	2009	(5,177.17)
4866	000.210.53280.0000	2009	917.78
4867	000.210.53281.0000	2009	835.40
4868	000.210.53282.0000	2009	835.40
4869	000.210.53283.0000	2009	835.40
4870	000.210.53284.0000	2009	835.40
4871	000.210.53285.0000	2009	917.79

### APPL. # 10

4872	000.210.53479.0000	2009	(5,177.17)
4873	000.210.53480.0000	2009	868.43
4874	000.210.53481.0000	2009	790.49
4875	000.210.53482.0000	2009	790.49
4876	000.210.53483.0000	2009	790.49
4877	000.210.53484.0000	2009	790.49
4878	000.210.53485.0000	2009	1,146.78

### APPL. # 11

4879	000.210.53879.0000	2009	(3,055.51)
4880	000.210.53880.0000	2009	853.02
4881	000.210.53881.0000	2009	356.86
4882	000.210.53882.0000	2009	356.86
4883	000.210.53883.0000	2009	356.86
4884	000.210.53884.0000	2009	1,131.91

### APPL. # 12

4885	000.210.54079.0000	2009	(5,177.17)
4886	000.210.54080.0000	2009	1,244.04
4887	000.210.54081.0000	2009	771.42
4888	000.210.54082.0000	2009	771.42
4889	000.210.54083.0000	2009	771.42
4890	000.210.54084.0000	2009	771.42
4891	000.210.54085.0000	2009	847.45

### APPL. # 13

4892	000.210.51679.0000	2009	(5,177.17)
4893	000.210.54080.0000	2009	917.79
4894	000.210.54081.0000	2009	835.40
4895	000.210.54082.0000	2009	835.40
4896	000.210.54083.0000	2009	835.40
4897	000.210.54084.0000	2009	835.40
4898	000.210.54085.0000	2009	917.78

### APPL. # 15

4905	000.210.54679.0000	2009	(3,451.46)
4906	000.210.54680.0000	2009	903.40
4907	000.210.54681.0000	2009	822.33
4908	000.210.54682.0000	2009	822.33
4909	000.210.54683.0000	2009	903.40

# SEVERANCE REPORT

COUNCIL June 8, 2010

## SECTION 356, MUNICIPAL ACT, S.O. 2001

### APPL. # 16

4910	000.210.54879.0000	2009	(2,612.26)
4911	000.210.54880.0000	2009	842.61
4912	000.210.54881.0000	2009	347.40
4913	000.210.54882.0000	2009	347.40
4914	000.210.54883.0000	2009	1,074.85

### APPL. # 17

4915	000.210.55279.0000	2009	(3,055.51)
4916	000.210.55280.0000	2009	1,281.80
4917	000.210.55281.0000	2009	320.29
4918	000.210.55282.0000	2009	320.29
4919	000.210.55283.0000	2009	320.29
4920	000.210.55284.0000	2009	812.84

### APPL. # 18

4921	000.210.55679.0000	2009	(3,918.37)
4922	000.210.55680.0000	2009	917.79
4923	000.210.55681.0000	2009	415.80
4924	000.210.55682.0000	2009	835.40
4925	000.210.55683.0000	2009	415.80
4926	000.210.55684.0000	2009	415.80
4927	000.210.55685.0000	2009	917.78

### APPL. # 19

4928	000.421.56600.0000	2009	(2,647.84)
4929	000.421.56601.0000	2009	1,477.50
4930	000.421.58701.0000	2009	77.97
4931	000.421.58702.0000	2009	77.98
4932	000.421.58703.0000	2009	78.03
4933	000.421.58704.0000	2009	78.03
4934	000.421.58705.0000	2009	78.03
4935	000.421.58706.0000	2009	78.03
4936	000.421.58707.0000	2009	78.03
4937	000.421.58708.0000	2009	78.03
4938	000.421.58709.0000	2009	78.03
4939	000.421.58710.0000	2009	78.03
4940	000.421.58711.0000	2009	78.03
4941	000.421.58712.0000	2009	78.03
4942	000.421.58713.0000	2009	78.03
4943	000.421.58714.0000	2009	78.03
4944	000.421.58715.0000	2009	78.03

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<b>GRAND TOTAL</b>	<b>0.00</b>
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