

**TAX ADJUSTMENTS PURSUANT TO SECTIONS 357 AND 358 OF THE MUNICIPAL ACT,
S.O. 2001 - ALL WARDS**

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.

Contribution to Sustainability

This is not applicable to this report.

Economic Impact

The City's share of these property tax adjustments is approximately \$35,639. 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-two (92) 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.

Fourteen (14) 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 \$136,934. The City portion of this amount is approximately \$35,639, or approximately 26%.

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 \$67,133 or approx. 49%.

Conclusion

Council approval of the applications in this report will allow staff to proceed with the property tax adjustments as applicable. Council approval also gives the applicant 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 MAY 24, 2011				
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
4815	000.310.59800	1999	(637.62)	(143.65)	(286.97)	(207.00)	EXEMPT - CITY
4814	000.310.59800	2000	(638.06)	(144.43)	(286.63)	(207.00)	EXEMPT - CITY
4813	000.310.59800	2001	(1,460.95)	(323.53)	(668.63)	(468.79)	EXEMPT - CITY
4812	000.310.59800	2002	(1,480.71)	(336.58)	(685.34)	(458.79)	EXEMPT - CITY
4811	000.310.59800	2003	(1,495.82)	(333.98)	(709.59)	(452.25)	EXEMPT - CITY
4810	000.310.59800	2004	(2,196.19)	(499.86)	(1,054.01)	(642.32)	EXEMPT - CITY
4809	000.310.59800	2005	(2,326.89)	(575.93)	(1,108.74)	(642.32)	EXEMPT - CITY
4808	000.310.59800	2006	(2,699.46)	(671.79)	(1,301.87)	(726.00)	EXEMPT - CITY
4410	000.191.48876	2007	(142.08)	(35.72)	(69.41)	(36.95)	MPAC ERROR
4767	000.214.91856	2007	(370.84)	(93.23)	(181.15)	(96.46)	MPAC ERROR
4462	000.292.08450	2007	(1,217.81)	(306.16)	(594.90)	(316.75)	MPAC ERROR
4463	000.292.08460	2007	(669.80)	(168.39)	(327.20)	(174.21)	MPAC ERROR
4807	000.310.59800	2007	(2,790.82)	(701.57)	(1,363.25)	(726.00)	EXEMPT - CITY
5002	000.390.12000	2007	(798.20)	(200.67)	(389.92)	(207.61)	FIRE DAMAGE
4411	000.191.48876	2008	(146.26)	(37.14)	(72.16)	(36.96)	MPAC ERROR
4999	000.200.89000	2008	(3,255.61)	(1,106.13)	(2,149.48)	0.00	MPAC ERROR
4988	000.212.40060	2008	(188.05)	(47.75)	(92.78)	(47.52)	MPAC ERROR
4768	000.214.91856	2008	(397.00)	(100.80)	(195.88)	(100.32)	MPAC ERROR
4994	000.230.78504	2008	(420.95)	(56.20)	(109.19)	(255.56)	CLASS CHANGE
4976	000.233.79772	2008	0.00	0.00	0.00	0.00	NO ADJUSTMENT
5016	000.270.08500	2008	(695.78)	(176.66)	(343.30)	(175.82)	DEMOLITION
4996	000.270.65500	2008	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4970	000.271.53000	2008	(2,750.53)	(698.36)	(1,357.11)	(695.06)	EXEMPT - PLACE OF WORSHIP
3829	000.290.92128	2008	(104.48)	(26.53)	(51.55)	(26.40)	EXEMPT - CITY
5003	000.291.12988	2008	(219.39)	(55.70)	(108.25)	(55.44)	MPAC ERROR
4806	000.310.59800	2008	(2,872.99)	(729.46)	(1,417.53)	(726.00)	EXEMPT - CITY
4790	000.390.12000	2008	(821.69)	(208.63)	(405.42)	(207.64)	FIRE DAMAGE
4433	000.190.17650	2009	(50.76)	(13.16)	(25.00)	(12.60)	MPAC ERROR
4991	000.200.46000	2009	(318.00)	(82.39)	(156.65)	(78.96)	REPAIRS - RENOVATION
5000	000.200.89000	2009	(3,262.39)	(1,124.54)	(2,137.85)	0.00	MPAC ERROR
4474	000.211.79536	2009	(566.53)	(146.79)	(279.07)	(140.67)	EXEMPT - SCHOOL
4987	000.212.40060	2009	(195.42)	(50.64)	(96.26)	(48.52)	MPAC ERROR
4794	000.214.91622	2009	(690.68)	(178.95)	(340.23)	(171.50)	FIRE DAMAGE
4993	000.230.78504	2009	(461.95)	(64.16)	(122.05)	(275.74)	CLASS CHANGE
5028	000.233.89900	2009	(451.22)	(116.91)	(222.27)	(112.04)	FIRE DAMAGE
5050	000.230.34851	2009	(4,085.21)	(562.53)	(1,068.69)	(2,453.99)	MPAC ERROR
5049	000.230.34851	2009	(1,446.77)	(200.95)	(382.24)	(863.58)	MPAC ERROR
5012	000.230.66150	2009	(9,146.20)	(2,369.78)	(4,505.42)	(2,271.00)	EXEMPT - CITY
4473	000.233.17800	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4977	000.233.79772	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4439	000.260.75404	2009	(702.42)	(182.00)	(346.01)	(174.41)	FIRE DAMAGE
4412	000.260.75414	2009	(181.79)	(47.10)	(89.55)	(45.14)	FIRE DAMAGE
5017	000.270.08500	2009	(735.46)	(190.56)	(362.29)	(182.61)	DEMOLITION
4734	000.271.39190	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
5043	000.271.41478	2009	(874.87)	(226.68)	(430.96)	(217.23)	TORNADO
4609	000.271.41480	2009	(1,080.76)	(280.03)	(532.38)	(268.35)	TORNADO
4971	000.271.53000	2009	(3,550.42)	(919.91)	(1,748.94)	(881.57)	EXEMPT - PLACE OF WORSHIP
5004	000.291.12988	2009	(223.33)	(57.86)	(110.02)	(55.45)	MPAC ERROR
4805	000.310.59800	2009	(2,862.68)	(741.72)	(1,410.16)	(710.80)	EXEMPT - CITY
4761	000.320.28123	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4770	000.320.28302	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4222	000.360.32500	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4791	000.390.12000	2009	(835.46)	(216.47)	(411.55)	(207.44)	FIRE DAMAGE
4289	000.401.10000	2009	(761.68)	(197.35)	(375.21)	(189.12)	FIRE DAMAGE
4984	000.030.80318	2010	(470.61)	(124.71)	(229.80)	(116.10)	FIRE DAMAGE
4995	000.043.05000	2010	(282.89)	(74.96)	(138.14)	(69.79)	DEMOLITION
4990	000.200.46000	2010	(829.42)	(219.80)	(405.00)	(204.62)	REPAIRS - RENOVATION
5001	000.200.89000	2010	(3,223.23)	(1,133.88)	(2,089.35)	0.00	MPAC ERROR
4997	000.211.79536	2010	(12,685.02)	(3,361.52)	(6,194.09)	(3,129.39)	EXEMPT - SCHOOL
4986	000.212.40060	2010	(200.27)	(53.07)	(97.79)	(49.41)	MPAC ERROR
4795	000.214.91622	2010	(288.09)	(76.34)	(140.67)	(71.08)	FIRE DAMAGE
5011	000.230.66100	2010	(4,379.83)	(1,160.66)	(2,138.67)	(1,080.50)	EXEMPT - CITY
5013	000.230.66150	2010	(9,241.37)	(2,448.96)	(4,512.56)	(2,279.85)	EXEMPT - CITY
4992	000.230.78504	2010	(515.05)	(73.65)	(135.66)	(305.74)	CLASS CHANGE
5033	000.231.03436	2010	(413.13)	(109.48)	(201.73)	(101.92)	FIRE DAMAGE
4978	000.233.79772	2010	0.00	0.00	0.00	0.00	NO ADJUSTMENT
5020	000.251.07500	2010	(53.83)	(14.26)	(26.28)	(13.29)	DEMOLITION
4760	000.260.75403	2010	(1,103.89)	(292.53)	(539.03)	(272.33)	FIRE DAMAGE
4974	000.260.75404	2010	(1,484.88)	(393.49)	(725.07)	(366.32)	FIRE DAMAGE
4967	000.260.75405	2010	(1,484.88)	(393.49)	(725.07)	(366.32)	FIRE DAMAGE

TAX APPEAL REPORT			COUNCIL MAY 24, 2011				
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
4772	000.260.75406	2010	(1,475.11)	(390.91)	(720.29)	(363.91)	FIRE DAMAGE
4756	000.260.75415	2010	(1,504.42)	(398.67)	(734.61)	(371.14)	FIRE DAMAGE
5345	000.260.75416	2010	(1,572.80)	(416.79)	(768.00)	(388.01)	FIRE DAMAGE
4763	000.260.75417	2010	(2,012.41)	(533.29)	(982.66)	(496.46)	FIRE DAMAGE
4744	000.260.75418	2010	(1,597.24)	(423.27)	(779.93)	(394.04)	FIRE DAMAGE
4774	000.260.75419	2010	(1,504.42)	(398.67)	(734.61)	(371.14)	FIRE DAMAGE
4751	000.260.75428	2010	(1,533.73)	(406.44)	(748.92)	(378.37)	FIRE DAMAGE
4776	000.260.75430	2010	(1,519.08)	(402.56)	(741.77)	(374.75)	FIRE DAMAGE
5018	000.270.08500	2010	(764.91)	(202.70)	(373.51)	(188.70)	DEMOLITION
5343	000.271.32712	2010	(331.37)	(87.81)	(161.81)	(81.75)	EXEMPT - CITY
4702	000.271.39190	2010	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4803	000.271.41300	2010	(442.01)	(117.13)	(215.83)	(109.05)	TORNADO
4701	000.271.41412	2010	(1,876.69)	(497.32)	(916.39)	(462.98)	TORNADO
5032	000.271.41472	2010	(1,711.45)	(453.53)	(835.70)	(422.22)	TORNADO
4700	000.271.41476	2010	(2,725.55)	(722.27)	(1,330.89)	(672.39)	TORNADO
5044	000.271.41478	2010	(1,037.79)	(275.01)	(506.75)	(256.03)	TORNADO
4610	000.271.41480	2010	(933.28)	(247.32)	(455.72)	(230.24)	TORNADO
4972	000.271.53000	2010	(3,847.93)	(1,019.70)	(1,878.94)	(949.29)	EXEMPT - PLACE OF WORSHIP
5005	000.291.12988	2010	(224.69)	(69.54)	(109.72)	(55.43)	MPAC ERROR
5019	000.300.87000	2010	(1,114.89)	(295.45)	(544.40)	(275.04)	DEMOLITION
4804	000.310.59800	2010	(2,823.24)	(748.16)	(1,378.59)	(696.49)	EXEMPT - CITY
4961	000.311.04060	2010	(53.52)	(14.18)	(26.13)	(13.21)	EXEMPT - CITY
4762	000.320.28123	2010	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4758	000.320.28230	2010	(209.84)	(55.61)	(102.46)	(51.77)	TORNADO
4698	000.320.28286	2010	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4771	000.320.28302	2010	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4773	000.320.29004	2010	(1,253.05)	(332.06)	(611.86)	(309.13)	TORNADO
4777	000.320.29005	2010	(1,217.15)	(322.54)	(594.34)	(300.27)	TORNADO
4983	000.321.16370	2010	(781.95)	(207.21)	(381.83)	(192.91)	FIRE DAMAGE
5009	000.321.83725	2010	(1,759.31)	(618.92)	(1,140.39)	0.00	MPAC ERROR
5021	000.360.32500	2010	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4966	000.360.52009	2010	(3,438.52)	(911.21)	(1,679.03)	(848.28)	DEMOLITION
4792	000.390.12000	2010	(384.16)	(101.80)	(187.58)	(94.76)	FIRE DAMAGE
5024	000.401.10000	2010	(988.04)	(261.83)	(482.46)	(243.75)	FIRE DAMAGE
		Sub Total	(140,567.02)	(36,602.03)	(68,906.89)	(35,058.06)	
TOTAL AMOUNT AMENDED UNDER SECTION 359							
5014	000.421.56245	2009	2,031.12	538.25	991.79	501.08	BILLING DATE ERROR CORRECTION
5015	000.421.56250	2009	1,602.01	424.53	782.26	395.22	BILLING DATE ERROR CORRECTION
		Sub Total	3,633.13	962.78	1,774.05	896.30	
		Grand Total	(136,933.89)	(35,639.25)	(67,132.84)	(34,161.76)	
		Tax Year	Amount Adjusted				
		1999	(637.62)				
		2000	(638.06)				
		2001	(1,450.95)				
		2002	(1,480.71)				
		2003	(1,495.82)				
		2004	(2,196.19)				
		2005	(2,326.99)				
		2006	(2,699.46)				
		2007	(5,989.55)				
		2008	(11,872.73)				
		2009	(28,850.87)				
		2010	(77,294.94)				
			(136,933.89)	***prior to any applicable Capping Adjustment			