## **COMMITTEE OF THE WHOLE - OCTOBER 22, 2001**

# TREASURER'S WRITE-OFF OF UNCOLLECTABLE BUSINESS TAXES AND ASSOCIATED PENALTIES AND INTEREST

### Recommendation

The Director of Finance in consultation with the Property Tax Manager recommends:

That business taxes outstanding in the amount of \$283,334 (City portion \$45,690) and penalty and interest in the amount out \$67,830 totaling \$351,164 be considered uncollectable and be written off.

#### **Purpose**

The purpose of this report is to obtain Council's approval to write-off taxes that the Treasurer has ascertained to be uncollectable in accordance with Section 441(1) of the Municipal Act.

### **Background - Analysis and Options**

As part of the 1998 Current Value Assessment reform, the Business Occupancy Tax (BOT) was eliminated and there is no longer a need to issue a separate tax bill to each tenant. Property taxes are now billed to the property owner as a realty tax. Collection of the realty tax is secured by the property. The BOT did not enjoy the same protection and therefore amounts billed are uncollectable if a business claims bankruptcy or simply goes out of business.

The recommended amounts for write-off have had all possible collection actions taken and there remains no chance of recovery. In the case of a bankruptcy, the City is considered an unsecured creditor on the BOT, leaving the chance of any remittance very slim.

The City's share of the \$351,164 business tax write-off, including the Fire area levy, totals \$45,690 and penalty and interest of \$67,830. This amount has been provided for as an allowance in the City's books. The balance of the write-off is apportioned to the Region of York, the School Boards and the Water and Wastewater funds.

This now reduces the receivables for Business Occupancy Taxes to 0, and Council will not receive any further requests for write-off of this now redundant tax.

## **Conclusion**

Approval of this request will reduce the receivable balance of Business Occupancy Taxes to 0. The chart below summarizes the percentage of write-off done by year.

	1997	1996	1995	1994	1993 & Prior
	\$	\$	\$	\$	\$
BOT Levied	37,119,246	35,187,919	33,565,280	33,323,088	31,295,806
Write-off's to					
Date	1,077,635.	1,023,751.	1,164,194.	1,688,227.	2,184,654.
Percentage	2.90	2.91	3.47	5.07	6.98

# **Attachments**

Treasurer's Write-off Listing

# Report prepared by:

Grace L. Marsh, CMM, CMTC Property Tax Manager, Ext. 8268

Respectfully submitted,

Barry E. Jackson, CGA Director of Finance

CITY		

CITY OF VAUGHAN																			
							Treat	surer's With	Off Listing #3	- For the	Year 2001								
ROLL F	WAR	1V#0.	TAXES	PERMITY	TOTALIS	IT OF BUSINESS	EMBRUPT	AU MISSED	BROOTECOREE	OTHER	WINCEST	REGIONAL	PUB EDUCATION	SEP EDUCATION	FIEE	SPWER	WATER	POMILTY	701
010.00200.0000	1907	74-890	397.36	84,827	402.00	42.00					61,52	40,70						84.62	462
1100,00200,0001	1907	41.68	37.81	6.60	34.41	46.45					9.06	4.64						6.60	41
010.02580.0140	1990	A1 898	255.10	33.75 27.34	29.63	298.60					35.77	27.14						2.75	298
011.03680.0140 013.03680.0148	1996	A1-998	27 St	4.08	E06.90 21.09	636.00 21.00					71.08	66.29						77.31 4.90	636.5 31.5
011 G2680 D146	1907	JV-900	85 EW	9.30	64.34	64.74					4.29 6.62	639						8.30	50
BH3 QQGGQ DH50	1806	Jr-800	C.E.	32.30	00.00	80 00					7.17	6.36		36 (2				30.30	901
0110 (00000) 0110	1900	N-8%	1272.70	584.32	1967.02	1887.00					106.30	141.73		944.54				594.32	9907
010.02680.0820	1900	24-655	627.31	317.60	348.11	945.11					102 dt	75.84			5.39	7.36	4.05	317.80	945
0000,00800,0000	1994	PH-858	625.75	317.60	1143.55	1143.55					132,27	30.43			6.99	9.43	5.29		1143.5
0000 00000 000	1990	JV-898	000.00	387.15	1206.74	1205.74					132.27	90.01			6.99	9.43	1.29	367.15	1296.7
E18 G2680 D820	1996	/N1698	986.72	374-50	1298.22	1230.22					132.27	180.90	800.14		6.99	140	17	384.60	1290.2
E19 (03680 0520	1997	JV-596	676.00	361.26	1268-331	1289.30					130.07	104.9	817.36		6.90	9.43	6.29	369.36 302.73	13993
01E-80080-1210	1997	JV-996	1199.30	362.7%	1361.11	1361.11					179.30	142.13							1361
010.4E0E0.1211	1997	1-99	70.38	13.73	10.07	82.07					13.13	961						13.73	10.1
040.40010.0003	1904	J+805	534.30	120.10	630 54	633.54					80.97	81.74						126 16	6355
140.40010.0000	1905	JV-856	195.25		195.25	195.25					30.57	25.59							1852
208.00080.2225	1990	JV-855	140.20	1.000	908.281	180.28					27.22	20.32						10000	190.3
208 (00080 2226)	1990	J1-856	571.54	147.00	211.04	010.64					108.52	91 02				4.6	1.00	147.90	910.6
208 (00080 2226	1997	A-898	795.50	123.45	107.70	808.98					106.52	14.39	897.17		5.63	5.50	4.25	123.46	820.5
308.06280.0017 308.967%.0026	1994	JV-996	201 01 270 6a	89.62	20 St 578 St	282.52				679.54	33.48	14.00	346.11 #6.06		176	1.6	134	60.42	200 A
200.067-6.0020	1996	AV-905	(167-17)	184.00	1962.00					1962.00	273.15	66.30 207.76			14.67	19.47	16.62	104.02	1957.0
000 05T W-0020	1900	21/200	1089.20	1140 13	2948.33					206 11	273.15	216.42	1274.01		14.0	13.47	1832	116.12	29673
201.16270.0210	1996	7486	2795.85	910.00	3709.95	3000.96				2011.22	444.00	20.42			16.42	18.87	18.92	1160 12	3725.5
201 16270.0210	1907	V-55	298128	1002.00	36(1.22)	3671.22					444.00	301.00						1002.96	3071.2
201 15270 0215	1990	A-890	25.52	30.95	128.47	126.47					15.14	11.50						東方	126.4
300 18270.0215	1907	74-556	97.85	34.30	132.01	132.00					15.14	12.00						34.16	132.0
201.20196-0010	1997	/v 898	85.30	35.00	66.33	65.33					13.21	10.47						-	60.3
201.20796.0011	1996	Jv 896	40.7%	8.19	68.94	50.54					0.06	6.12	36.58					6.19	50.6
301 30796 0011	1907	17.9%	61.00	9.74	6179	61.73					9.06	6.30	37.64					6.74	61.2
201 66060 0001	186	24-700	22,663,62	7,014.97	30,416.69	30.015,00					3,499/04	3,773.46	16,331.13					7,814,87	30,410.0
201 00000 0001	1996	JV-700	7,054.80	2,368.12	9.368.97	V 360.07					1,110.07	046.79						2,364.02	9,360.0
201.00000.0002	1994	dv-700	1,572.30	585.10	2248.40	1,240.40					257.08	187.42	1,001.65		13.36	17.30	18.07	868 10	2,240.4
201/68980 0082	1995	JH-700	2.30387	986.20	3,346.07	2,340.07					369,16	275.87	1,638.37		5.45	3.5	14.77	1998, 201	3,340.0
2011/08/08/01/08/2	1996	JV-700	2.380.91	1,015.24	3,404.15	3,404.15					309.31	280.93			19:59	25.20	14.57	1,015.24	3.484.7
201.00900.0002	1997	dv-700	2,085.48	737.16	2,742.63	2,742,63					802.88	239.00	7,413.08		16.64	21.00	12.03	737.16	2,742,6
301.83380.0090	1990	JN 996	644.57	129.0×	772-81	173.61					99.00	75.80	462.81		6.29	7.100	199	129:94	173.6
201 (83980 0160	1997	TAL 869	67.21	1870	106.41	199.41					13.68	10.76	60.37					18.70	196.4
210.20084.0002	1997	14-100	677.39	152.44	829.77				629.77		104.06	89.10						152.44	1097
211.00000.0000	1994	Jv-015	13046.31	0006.30	19000.49			10000.60			3237.24	1684.00				(69.2)	08.30	6006.30	19900 8
213 6070 0070	1907	JY-700	420.00	643.07	4,000.07	4 (800.67					8011	520.05						60.87	4,060.0
211.40515.0010	1906	24-700	3,464.50	303.17	3,762.87	3,767.67			1000		40.4	349.33						303.07	3,707.8
214 18984 0010	1997	74-108	2635.30	582.54	3225.00				325.66		407.64	325 11						502.54	3225.8
214 18984 0015	1997	AV 100	9576	21.77	111.53				110.53		14.58	11.88			_			21.77	1965
214.20180.0031	1997	AV700	10,067 89.	3.96	73.40 10.867.89	11 (87 (9					1,692,34	1,313.49	72.98 7392.06					336	20.4 10.967 B
14 67080 0000	1996	AV 700	4,796.97		4,766.97	4,786.07					796.04	674.90							1,796.9
14 €7080 0006	1997	Jv-700	91.79	31.61	120.54	123.64					14.26	11.36						31.81	123.5
214 67080 0025	1906	29-700	31.39	10.60	81.92	41.90					4.98	3.79	20.62					16.63	81.8
236.31921.0680	1307	JV-700	530.30	-	\$36.30	536.30					80.08	12.42			4.34	5.73	3.6	10.40	530.3
230, 329 10,0020	1900	ZV-505	403.13	30.00	523.90	20.00	523.00				78.21	50.45						30.60	523.8
230, 2346 3,0070	1990	54-868	672.14	7.80	806.03	680.03	343.50				105.00	79.11			5.50	7.52	4.25		180.0
230.34104.0030	1990	JV-555	21.90	0.27	22.23	22.29					2.47	2.81			0.75		1.14		22.2
236, 34154,0010	1997	JV-995	47.54	0.99	47.63	47.60					7.18	5.68	38.51		0.00		1.29	0.99	47.6
298,77260.0041	1990	dw/700	27.04	9.96	36.00	36.06					4.19	9.34	1932					116	30.0
336.77975.0002	1967	49-566	40475.46	14336-36	66815-96			-560 t0.86			6675.21	6211.74						14335-30	58010.8
230,77976,0004	1997	14-666	251.45	04.9	356.36			396.30			36.92	30.06						94.60	396.2
251.17080.0000	1996	J-700	2377.21	56.64	2,251 67	2,231.67					136.65	266.06			17.85	23.95	(3.20	54.44	3,381.6
239.17080.0000	1007	D-700	0.0070	329 80	0.621.50	13,021.90					2,030.40	1,811.26			308.17	146.11	10.47	328 90	13,521.6
291, 1958th 0010	1900	74-700	551.60		851.00	011.08					118.46	77.00			7.84	8.13	4.35		551.9
231,19588,0010	1990	74-700	866.01		158 01	958.0h					153,15	100.99			8.50	1132	8.01		869.0
251 (9080-0010)	1990	/V-700	612.61		812-61	913.85					100.45	107.08			8.97	11.85	8.01		913.6
231,19580-0010	1992	-01700	941.46		841.46	941.48					162.68	11457	836.49		8.67	11.31	15		191.6
231 19680-0010	1990	JA 700	940.07	11998	991 07	960.07					160.79	119.94	880.94		8.63	11.61	- 15	1,119.69	960.0
201 (9660-0010	1904	A-700	1,007 86	286.65	3 138 49	7 / 30 40					161 05	130.49	701.76 210.36		8.50	- H-82	10		1,303.2
23H 19560 0010 23H 19560 0010	1996	Ju-700 Ju-700	1,007.48	361.00	1,348.51	1,340.51					NO 22	123.10			1.00	11.52	1.30		1,340.5
291.19580.0010 291.19580.0010	1900			463.02	1,548.51						167.00				8.50		E 44		1,535.3
232 13580.0110	1900	J=700 J=505	1,072.36 678.45	46214	E19.45	619.45					107.58	74.90			5.32	7.160	4.04	40.00	5'0.4
232 F2580 DF10	1704	74-505	530.36	710.00	197.20	957.25					107,58	76.10			5.40	7.29	4 29	318.85	957.2
	1996	JV-905	549.07	178.42	57.49	907.49									5.40	1.00	4.00		807 A
232,19680.0110 232,19680.0110	1996	J11999	661.54	183.39	844.83	844.99					102.25	76.3E	8473		6.40	725	4.09		844.8
230 1 9580 01 10	1997	JV-966	677.36	201.00	80.6	980.96					60.8	81.00			5.00	1/2	1.00	201.20	980.9
230 13680 0136	1997	14-900	MO IE	141.65	78.70	796.70					99.41	76.77			5.47	7.65	1.00	184.96	796.7
222 24790 0000	1907	JV-855	812.04	54.07	966.00	986.55					126.78	10.64						54.51	986 B
252 97686-0000	1306	14-505	3607.21	560.00	4006.01	4000.01					546.01	415.00						568.30	4000.0
	1996	37.300	200.7	360.44	466.01	TOUGHT					490 01	415.00	49.0.13					(65-42)	4.400.0

#### CITY OF VALIGHAN

#### Treasurer's Write Off Listing #3 - For the Year 2001

BDL1.#	YEAR	3 A MO	TARES	PERALTY	TOTAL	OUT OF BUSINESS	SARRUPT	MS MISSED	UNCOLLECTABLE	DTHER	MURICIPAL	REGIONAL	PUB EDUCATION	SEP EROCATION	THE	SEWER	WCE	PERMITY	TOTAL
92 97986 ODDD	1907	N665	3634.42	661.10	4189.01	419(3.01					545.74	433.36	360,73					861.19	4199.0
02 97906 0021	1996	21/696	137.31	27.56	159.66						21.76	16.66	96.90					22.36	169.9
92 97986-0821	1997	JV 996	141.66		167.00	167 02					2179	17.36	101.62					26:36	167.0
33 406E3.0040	1997	JV700	1,964.10	636.16	2,689.08						300.49	289.77	1,411.94					\$35.19	3,699.3
33 1000 0016 ·	1907	JV700	19,79	6.09	22.66						240	2.06						6.08	22.0
33 19636.0010	1907	34700	1,866.64	976.71	3,942.36						301.71	223:13			1492	20.16	11.18	876.71	7,842.3
33 19636 0010	1996	JV700	1,620.00		1,822.36						201.72	214.30			11.94	20.06	11.11		1 022 3
SD 10636.0010	1906	24/780	30.06	20.00	32.06		24 4 54				E-10	3.07	22.07	1487.00	0.20	0.36	0.21	10.00	30.6
93 17000 0000	1906	JV-199	1001.33	96,06	1640.20		16(0.26	200			221 86	100 63	\$1.00	1124.60	11.79	16.02	0.04	96.06	1983.3
20 52000 0010	1907	JV-100	G1 211 G0 BCB	90.65	116.15			115.10	639 dE		17.39	13.77 43.18			8.92	128	130	99.40	629 #
T3 53903 00+0 T3 53903 00+0	1904	JV-100	415.00	90.60	629 AS 415 00				A15.00		54.91 65.52	40.07			4.60	6.Da 4.65	16	90.41	41530
23 53903 0010	1907	JV-790	120.23		122.30				915.00		18.40	14.63			160	1.32	8.73		122.3
72 685 VL000D	1997	AV-130	82.62	59.74	142.30			140.96			13.36	9.98			12.000	1.04	11.12	89.74	142.3
G100 181 00 10	1995	21/-100	100,17	99.14	(92.17			VIQ-17			36.27	22.62			1.69	2.15	1.21	387.5	102.17
BD 00101 0010	1206	JV-100	69.61		89.03			121.63			19.77	6.18			0.57	0.76	0.42		62.0
GD 00101 0000	1306	JW-100	119.50	25.33	144.01	146.51		10.01			18.81	14.37			775	519		25.39	144.5
0000 181 0000	1907	JN-138	363.27	83.21	440.46						56.34	44.57						85.21	445.4
1530.10100.0821	1200	JN 100	11.03	2.30	13.41						176	1.33						2.38	13.4
1230 18180 08	1997	JV-100	33.04	7.71	41.30						5.21	4.13						7.71	41.2
HD D0200 1320	1997	/V-105	36.89	10.00	116.25			116.25			14.54	11.59			13.77	1.04	0.58	19.36	116.2
290.00364.0010	1907	JV-106	1734.81		1734.61			111001	1734.01		351.90	337.49			13.85	18.73	10.40	3163	1734.8
780 DE364 ODTO	1900	29/100	440.01	45.25	481.26				481.28		68.32	33.78	307.54		3.66	4.54	2.77	41.25	401.20
790 00394.0010	1700	JV-100	155.21		155.23				195.23		23.89	16.26	109.05		1.25	171	0.94		155.21
90.02534.0002	1997	PV-790	498.92	34.30	533.30	533.30					77.23	61.22	380.47					34.38	533.30
250 D455 F 0010	1996	JN-790	589.53		589.53						64.30	64.08		427.29	4.40	6.00	3.36		509.51
290.07124.0010	1976	AV200	341.75		341.19						52.64	40.19		1/07-	2.80	3.75	2.09		341.75
280.07124.0010	1997	24-790	2,099,95	990.96	3,030.49						317.83	251,10			19.00	27.88	12.60	900.88	3,030.43
90.11796.0010	1997	P1586	829.90	61.00	980.46				990.49		128.26	101.68						51.80	800.4
90.11796.0041	1996	JN 695	225.09	71.76	292.66				292.66		25.00	20.00	199.21					71.76	202.60
90.11796.0011	1997	AV696	236.28	79.16	395.44				365.44		7174	27.75	163.49		2.01	0.40	100	79.16	305.44
90.19680.0150 90.16400.0000	1996	JV200	475,11	61.09	526.20						407.49	96.60 309.80	394 76 967 87	100 47	3.81	2.11	7.00	61.08	559.X
HD 15400 (000)	1997	2/666	3631.90 9911.91	A9 90 369 62	2576.38 5181.73	2676.36 6181.73					954.80	676.06	1999 74	2346.33	80.91	29.04	4,12	369.62	616n.73
80.296(3.001)	1907	AV 790	906.7%	129.36	1,036.06	1,096.06					196.93	139.45		5041.50		629	7.6	129.36	1,036.06
90.2963.0010	1996	JV790	96.73	310.00	1,289.60	1,393.60					18.99	134.16		0	12	9.74	5.00	346:08	1,200.60
90.29623.0010	1996	24/780	219.05	7,000	219.06	219.06					34.60	36.79			1.92	2.46	1.00		219.06
00276840000	1995	JV790	129.49		176.30						27.79	2076			1.86	1.96	1.11		(76.3)
90.3%EE#0000	1906	29/780	713.01	367.23	970.33						110.23	62.06	600.00		4.90	7.64	4.76	367.20	979.33
90.2%66±0010	1907	JV-700	720 %	10102	923.96						119.29	07.30	61433	0	5.94	7.00	4.30	104.02	933.90
000 06400 00t0	1994	JN780	2911.73	87.96	2,709,68						618.40	561.30		2	22.20	29.77	56.72	97.96	3,709.60
0100 DE400 DE10	18%	JN730	3,200,30	(20.00)	3,320.26	3,320.36					604.68	200.00			36.66	35.04	20.16	120.00	3 320 30
0100.00420.0010	1806	34700	3,361.70	1,362.01	4,544.00						904.27	383.68			26.7%	36,00	16.00	1,300 01	4,544.00
0100 06420 0010	1907	JN 780	3,139,33	1,306.60	4,676.01						404.26	399.36			26.71	36.06	20.04	1,305 68	4,675,01
200.06470.0150	1907	JV-730	1,367,33	220.61	1,627.94						204.96	162.34			10.06	14.66	0.14	220.65	1,577.94
200.24050 0000	1906	297488	-3678.62		-3479.52					1676.52	-334.63	-800.00		-1100.07	-21.92	-21.57	-11.00		-369.0
291,32774.0000	188	JV-585	539.60		529.00			\$28.60			100.33	54.44		181.40		20.0	4.00		539.00
91.22774.0000	1909	JV4555	984.50		664.03			664.69			(22.90	80.36		226.67		9.37	6.12		(824.92)
291,22774.0000	1990	JN-685	1279.00		629.68			679.60			100.45	905 48		206 14		4.53	4.00		679.00
891 22774 0500	1991	34-885	716.42		715.40			718.42			128,74	54.70		252.10		9.91	5.30		718.40
291,22774.0000	1900	,6465E	740,14	77.00	745.14			746,14			127.80	10.00		264.18		6,70	474	77.00	746.14
891.22774.000D	1900	/V-585	704.76	27.05	891.00			811.81			127.80	94.16		200.40		9.00	1.00	27.05	811.81
291.22774.0000 591.22774.0000	1994	N-585 N-585	627.34	6.31	683.75			893.79 635.85			112.32	94.58		200 87		9.00	4.40	531	693.75
791 22774 0000	1930	JV-685	044.31	90.00	8E3.14			930 SD			127.10	96.71		271.77		9.00	100	10.00	6.95 do 663.14
791.22774.0B0D	1907	AV655	864.80	10.000	864.00			854 80			127,10	100.75		20.3		2.00	5.00	10.04	354.00
291.22774.0000	1908	AV885	3117.77		1117.77			1117.77			Z32.50	480.21		131.75		14.86	8.31		1117.77
MC 04360 0500	1200	JV-685	572.34	6.81	579.15			579.15			119-33	745.00		120,12		7.81	4.24	6.80	579.10
HO 13000 0000	188	JV-790	1,277.59	199.84	1,489.23			30.00.10			302.63	754.08				7.60	7.0	191.64	1,403.21
TD 00000 0000	1997	JV-780	1,308.70	228 66	1,537.42						302 60	100.68						220.60	1.537.42
20.79521.0011	1996	JV-200	50.75	T.56	90.31						8.05	6.12						7.50	58.31
30,79321.0011	1997	34.783	50.99	9.09	81.08						8.05	6.38						9.08	61.00
21,08981,0010	199	31/580	806.12	376	7184.12	1194.12					127.80	97.21		0				378.00	1184.12
21.00581.0010	1997	JV 695	1637,21	18467	2121.86	2121.68					237.51	199.61						594.57	2121.80
21.00967.001D	1997	267.107	1118.29		1118.29			1118.29			123.12	197.21						31160	1118.29
21.01042.0010	1997	JW290	1 (96, 40)	166.00	2,090.48	2,060.48					291.97	291.36	1,362,26					166.00	2,090.46
21.01042.0011	1997	2V.790	109.98	9.08	112.76	11276					16.06	12.72	74.91					0.08	112.76
21.01095.0010	1997	AV:107	1344.21	99.06	1944.06				1944.06		198.36	160.08	000.76			19.90	7.67	99.96	1344.00
21.13080.0040	1997	29/200	208.96	41.90	261.66	251.00					29.10	29.06		163.04	1.43	2.09	1.16	41.90	251.60
21 19680 0020	1997	Jv790 -	927.97	200.21	1,147.36						129.43	102.60		600.65		9.36	5.18	300.24	1,147,36
Q1.16680 0000	1996	JV700	(78.16)	41.77	299.93						36.67	1963		130.10		1.84	1.02	41.77	219.93
55 08690 0460	1997	JN790	1,176.16		1,176.14	1,176.14					160.07	144.21	949.76						1,576.14

	V .			

							4		44 1 4 4 4 4 4	W									
NOLL F	WAR	JVHS	TARES	PERALTY	2020	OUT OF BUSINESS			Off Listing #3				PUB EBUCATION	************	ren	SEWER	WATER	PERM TY	тота
	TEAN.		TAKES		TOTAL	VIII OF BUSINESS	DANKING	442 MISSED	ENCOLLECTABLE.	OTHER	MUNICIPAL	REGIONAL.	PER EROCATION	SEP CONCARION	1910	SEWER	MATER		
105 06600 0460	1995	-AV780	360.63	37.49	449.21	446.71					69.47	0.0	201.64					7.6	460.2
322 09600 0000 322 09600 0000	1007	36/700 36/700	15411	57.48	191.59 43.94	921 69 43 89					20.86	1891	711.34 27.36					77.46	981.6
300.70642.0000	1000	JV-685	266.63	301.63	670.26	43.90		29.36			41.00	2.93				2.98	142	201.63	470.5
321 46400 0000	1000	3/466	2332.32	499-77	2022.09			2022.09			66.30					2.00	1.60	499.77	448 3 1911 9 43 9 479 3 3820 0
301 46400 0000	1989	34-666	1096 17	276.4	3138.67			2134 57			418.19							279.40	2134.5
201 46430 0000	1000	JV-666	1790.36	791.06	291.44			2901.46			379.30	701.00						701.00	2801.4
34D 3000D 0000	.1009	,N-685	1386.96	367.39	1796.24	5.50		1766.34			300.43		.064.66			19.25	30.74	37.20	1768.3 4,907.9
341,26900,0000	1007	JA/-T80	1,739 66	1,900.00	4,007.06	4,907.90					\$76.50		2,006.31	1000	200		22.81 2.42	1,388.00	4,907 9
350 40000 0000 360 40000 0000	1007	JV-710 JV-710	143.72	10.36	645.37 195.98	440.37 106.30					61.04 22.26	48.36 17.63	100.04	320.09	3.21	4.36	2.62	12.00	445.T (05.0
35D 4000D DEN	1506	JN-780	YE DE	14.20	16.06	18.86					160	2.03						100.000	15.0
350 40000 0040	1007	34.700	143.72	62.36	195.98	105.80					22.28	(7.63)	100 84					52.26	105.0
350 40000 0040	1996	JV-710	16.66		15.0E	16.86					2.08	2.03							16.6
350 41000 0020	1007	N-710	280.56	89.73	301.20	301.20					42.30	20.5%	107.00		2.24	3.03	1.68	80.73	:361.2
550.41000.0026	1900	,N-700	1.30	0.46	1.08	1.06					0.10	0.14	0.04		0.01	0.0	0.01	0.46.	1.6
MD 57000 0050	1095	JN-790	571.89	125,14	687.03	897.63					92.40					-		125.14	807.0
300 50500 0010	1907	JV-710	367.76	16.56	496.32	406.32					59.01	46,76				4.23	2.33	10.56	406.3
420 14000 0100 420 14000 0100	1997	JV-710	141.21 90.30	30.63 7.72	174.74 90.02	(74.74) (6.82)					21.49	17 (03)	109.30 63.79			1.54	0.08	35.65	174.7
420 14000 0140	1997	34-790	414.34	121.73	536.07	536.67					83.06	49.97	294.30			4.52	2.49	121,72	16.0 536.0
420.14000.0190	1997	JV-780	297.63	70.80	368.57	308.51					46.11		215.10			7,04		70.60	301.5
420 14000 D400	1987	JN-710	2,580.25	35.45	2,585.79	1,595.70					204.77	312.92						35.65	2,595.7
420 14000 0400	1000	JAJTIO	1,386,17	24 83	2,011.08	2,811.00					315.07	239.53						2485	2,011.0
420 14000 0405	1000	JULIEF	71-81	0.89	72.34				17.14		11.34	8.61	81.40					0.09	72.3
420.14000.0408	1997	JANTER	91.77	1.09	99.01				92.01		14.20	11,26	88.27					1.26	50.0
A20:14000.0830	1196	W.HEF	519.39	30.54	560.23				598.33		10,30		374.37					38.94	59.1
420 14000 0836	1997	Wills	532.06	53.04	586.10				501.10		82.77	56.20	384.41					53.04	395.3
420 14000 0836 420 14000 0836	1996	30.107	11.94	1.20	12.84				12.84		1.09	1.44	8.01					0.90	12.6
420 14000 0840	1996	JA-18F JA-18F	12.29	3.90	13.49	11.86			12.43		1,09	1.50	0.94	10.00				1.20	11.4
42014000.0840	1997	JV:187	718.39	071.74	980 12	998 13					101.97	80.75		695.77		1677		271.74	990.1
420 14000 0960	1963	30107	1973.66	675.67	2249.26	700.10		2249.26			226.04		96414	303.68		16.97	2.96	675.67	2049.3
420:14000.0990	1983	JV:189	1243.20	792 64	3095.74			3036.74			207.41	162.90	602.63	290.29				792.64	2344.3 3636.7
420 14000 1408	1991	JA-188	1098,24		1068.24			1098.34			194.23		739.39						1958.3 2964.3 462.3
420 14000 1400	1993	-M-188	1184.62	1793.64	3960.06	100		2968.36			210.61	149.19	826.92				-	1793.64	2966.3
420 14000 1428	1991	39187	460.39	900.90	460.39	460.30					79.89	63.38	308.68			5.G	3.04	900 90	84.3
420 14000 1425 420 16960 0016	1962	WHE	485 16 310 30	739.74 16.60	1196.00	1198.90					6x 0)		240 (0			1.50	308	729.74 16.60	1196.9
421.47700.0000	1997	A-167	616.66	26.26	643.92	543.92					79.40		366 27			6.61	3.09	26.26	640 8
421 47702 0000	1000	3/187	236 92	25.66	262.66	357.60					36.00	26.94	169.93			2.62 2.67 8.76	1.47	25.66	362.6
425 26299 0000	1500	31/665	637.61	92.37	204.00	-		004.00			140.66	200.70				124	4.00	167.37	304.9
COO DINGO DICE	1000	JV-107	862.30	218.34	1070 64			1079.54			137.00	100 94	G11.66					210.34	1075.5
430 05400 000S	1907	JA-167	384.00	102.00	530.16			530.16			87.13	41.46						143.26	636.9
430.29600.0000	1994	JA-100	9.10	0.11	9.21			9.21			1.30			2.55		11/39	0.05	0.11	68.3 80.3
430 28600 000U	1905	JV-186	180.26	-	188.26			1991.36	200		24.00			122.00		129	0.09		98.3
\$30,0000,000E	1907	JV-1185	100.00	34.64	301.30	200.00			121.30		138.00		647.79					24.64	321.3
430 33000 0025 430 33000 0010	1994	JV-790 JV-100	150.02 321.58	47.33	190 HI 321 58	106.15		121.50			29.23 59.00	17.28 36.76		110.31				47.33	108 H 521 S 1746 S 604 7
430 34400 DBQ	1507	A-100	(250.00	206.00	1746.08			1746.60			335.46					14.65	5.21	200.00	1241.0
430.34000.0000	1006	A-126	440.72	40.05	494.77			11-42-00	494.77		80.00					4.00	2.78	40.05	404.7
430 41500 0001	1986	JA-187	367.76	97.00	484.75	404.76					0.40					3 700	-	97.00	404.7
430.41500.0001	1907	JATES	1262.28	2(5.80)	1577.08	1577.80					195.42	154.83						315 (0)	1577.8
451.51700.0010	1504	A-III	749.12		749.12	748.12					123.23	59,71	534.16						749.1
431.5/700.0010	1900				1281.71						210.19		900.41						1288.7
431.51700.0010				559.76							290,19	59.87							1995.1
				9.25														37.20	1294.9
				901.00												277.000	27.60	104.00	528.7
	1987										60.71	50.00				44.50	14.01	100.12	400.7
194,000000.76		Series	300.00		0.00	1.01													19
			293,334.43	67,830.01	351,164,44	223,153.54	217221	110,671.71	13,164,54	2,002.44	44,990.83	36,921.05	188,953,96	9,677,79	698.57	1,310.00	782.15	10.068.78	361,164.4
51700.0010 51700.0010			749 12 1299 71 1325 75 1325 78 528 79 23334 00 406 27	950-75 37-25 301-72	740 12 1281 71 1080 11 1384 58 538 78 2,135 72 488 27 0 08	748 12 1275 71 1805 11 1274 75 538 79 2,195 72 408 27 8 81	2,172,21	110,671,71	13,164.54	2,002.44	123.25 210.19 210.19 210.19 81.06 317.10 83.21	59,71 157,01 159,67 169,53 64,69 341,03 50,00	534.16 932.51 955.29 930.95 932.95 1.440.89 234.99		698.57	22:98 1,310:00	12.60 782.15	559.70 37.20 104.72	7. 12 18 12 5. 2,1

	CITY OF	VALIGHAN			
Tree	surer's Write Off List	ng #3 - For the Year	2001		
			2332		
M.NOPAL HEGIONAL PUB ED BEP ED FRE SEVER WATER FEMALTY TOTAL	64,596,65 26,507,05 196,065,56 9,677,79 600,57 1,311,09 762,16 67,000,01				