

**PROPERTY ASSESSMENT AND TAXATION APPEALS - 2003**

**Recommendation**

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

That Council approve the list of assessment and/or taxation appeals launched by Finance staff, for the 2003 taxation year.

**Purpose**

Council recently approved a report and by-law delegating authority relating to assessment and taxation appeals to the City Treasurer or designate. The report stated that Council would be provided with the specific details regarding properties for which the City has launched appeals. The attached report will provide that information for the 2003 taxation year. The owners of each property on the list has been notified of the appeal.

**Background - Analysis and Options**

Section 40 of the *Assessment Act* allows that any person, including a municipality may appeal assessments to the Assessment Review Board (ARB). Finance staff, together with the Municipal Property Assessment Corporation (MPAC) identified a number of significant errors on the assessment roll provided to the City for taxation 2003.

Once the assessment roll has been returned to the municipality there are a number of mechanisms available to property owners to correct errors that result in an assessment that is too high, however, assessments which are too low would not normally be corrected by the property owner, therefore the City is required to launch an appeal to have the corrections made. The legislation requires the property owner be notified that an appeal has been filed and this has been done.

The types of appeals that have been filed for this year include:

- Unoccupied, enclosed buildings where the value was omitted from the roll
- Errors in property class
- Exemptions for properties that do not qualify
- Property that is no longer farmed

The specifics for each property appealed are provided in the attached listing.

**Conclusion**

Reaching an agreement with the property owner and MPAC on the correction required and processing an adjustment to the property tax account will conclude the appeals. Should the City, MPAC and the property owner not be able to reach an agreement the appeal will be heard and decided by the ARB. Finance staff do not anticipate that many would reach this stage as the appeals have primarily been launched in order to correct obvious errors to the roll.

**Attachments**

Vaughan Assessment Appeals 2003 Tax Year

**Report prepared by:**

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Manager of Property Tax and Assessment

Respectfully submitted,

Barry E. Jackson  
Director of Finance

VAUGHAN ASSESSMENT APPEALS  
2003 TAX YEAR

UPDATED: April 10, 2003

ASSESSMENT ROLL NO.	MUNICIPAL ADDRESS	CURRENT CLASS	ASSESSMENT VALUE	CURRENT P/C	ASSESSED OWNER & MAILING ADDRESS	NEW OWNER & MAILING ADDRESS	REASON FOR APPEAL	NOTES
1928.000.201.36010.0000	120-150 GREAT GULF DR	RT	4,352,000	100	FIRST GULF KEELE HOLDINGS 6860 CENTURY AVE., STE. 1000 MISSISSAUGA ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	INDUSTRIAL SUBDIVISION ASSESSED AT RT.
1928.000.201.36030.0000	99-123 GREAT GULF DR	RT	2,489,000	100	FIRST GULF KEELE HOLDINGS 6860 CENTURY AVE., STE. 1000 MISSISSAUGA ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	INDUSTRIAL SUBDIVISION ASSESSED AT RT.
1928.000.201.37010.0000	200-210 GREAT GULF DR	RT	3,972,000	100	FIRST GULF KEELE HOLDINGS 6860 CENTURY AVE., STE. 1000 MISSISSAUGA ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	INDUSTRIAL SUBDIVISION ASSESSED AT RT.
1928.000.201.83305.0000	329 CONNIE CRES	IX	348,000	106	GENTHREE HOLDINGS INC 90 BUTTERMILL AVE CONCORD ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.201.83350.0000	41 NORTH RIVERMEDE RD	IX	991,000	106	RIVERMEDE HOLDINGS INC 1118 CENTRE ST STE 208 THORNHILL ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.201.83357.0000	1681 LANGSTAFF RD	IX	1,373,000	106	BRADWICK PROPERTIES INC 8600 DUFFERIN ST CONCORD ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.210.48700.0000	87 MOYAL CRT	IX	359,000	106	LORWOOD HOLDINGS INC VMS HOLDINGS INC 86 MOYAL CRT STE 201		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.210.48800.0000	91 MOYAL CRT	IX	366,000	106	LORWOOD HOLDINGS INC VMS HOLDINGS INC 86 MOYAL CRT STE 201		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.210.49300.0000	30 MOYAL CRT	IX	337,000	106	ALROB HOLDINGS INC 30 MOYAL CRT CONCORD ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.210.49500.0000	676 WESTBURNE DR	IX	633,000	106	F.E.D. PROPERTY MGMT LTD FIELDGATE DEVELOPMENTS 101 SANDY'S DR		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.210.86150.0000	N/S RUTHERFORD RD	CX	762,000	105	1304231 ONTARIO LIMITED C/O 10-422 NORTH RIVERMEDE RD CONCORD ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.211.86000.0000	9200 BATHURST ST	RT	63,000	200	SHIPLAKE INVESTMENTS (RUTHERFORD) LTD 1600-20 EGLINTON AVE W		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.214.17520.0000	161-171 BASALTIC RD	IX	800,000	106	SMOKEY BEAR HOMES INC 132 TORO RD DOWNSVIEW ON		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.230.10010.0000	3000 STEELES AVE W	E	395,000	702	SERENITY PARK CEMETERY CORP C/O GEORGE DAMIANI 228 DEER RUN CRT WOODBIDGE ON L4L 9J4		ASSESSMENT TOO LOW INCORRECT TAX CLASS	AS PER SEC 3(1)(2) ASST ACT -- PROPERTY WILL ONLY BE EXEMPT ONCE PROPERTY IS USED -- CURRENTLY PROPERTY IS VACANT.
1928.000.230.33150.0000	309 PENNSYLVANIA AVE	CT	1,738,000	520	ARTCRAFT REALTY CORPORATION 201 BRIDGELAND AVE NORTH YORK ON M6A 1Y7		ASSESSMENT TOO LOW	SUPPS ISSUED FOR 2001/2002 TO ADD THE BLDG VALUE. THE BLDG VALUE WAS SUBSEQUENTLY REMOVED ON THE 2003 ROLL RETURN.

VAUGHAN ASSESSMENT APPEALS  
2003 TAX YEAR

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1928.000.230.35405.0000	W/S EDGELEY BLVD	CX	1,118,000	105	1042710 ONTARIO LIMITED 3300 HIGHWAY 7, STE. 700 CONCORD ON L4K 4M3		INCORRECT TAX CLASS	CHANGE TAX CLASS TO CT -- PROPERTY IS A PAVED PARKING LOT USED FOR OFF-SITE PARKING FOR ROLL NO. 1928.000.230.35450.0000
1928.000.230.34910.0000	500 APPLEWOOD CRES	IX	1,201,000	106	ALROB HOLDINGS INC 30 MOYAL CRT CONCORD ON L4K4R8		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.230.35270.0000	585 APPLEWOOD CRES	IX	664,000	106	SKYRANGE INV CO LTD FIRST VAUGHAN INVESTMENTS RULAND PROPERTIES INC 300-259 YORKLAND RD TORONTO ON M2J5B2		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.230.35405.0000	W/S EDGELEY BLVD	CX	1,118,000	105	1042710 ONTARIO LIMITED 3300 HIGHWAY 7, STE. 700 CONCORD ON L4K 4M3		INCORRECT TAX CLASS	SITE IS A PAVED PARKING LOT USED FOR OFF SITE PARKING FOR 230-35450. TAX CLASS SHOULD BE CT.
1928.000.230.46800.0000	2701 RUTHERFORD RD	IX	864,000	106	MARUBA INVESTMENT INC 8600 DUFFERIN ST CONCORD ON L4K5P5		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.232.63100.0000	350 CALDARI RD	IX	1,510,000	106	LORWOOD HOLDINGS INC 201-86 MOYAL CRT CONCORD ON L4K4R8		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.232.65800.0000	1350 CREDITSTONE RD	IX	593,000	106	WEST PALM DEVELOPMENT 52 HIGH MEADOW PL TORONTO ON M9L2Z5		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.232.70000.0000	JANE STREET E/S	RT	255,000	100	EMBEE PROPERTIES LIMITED 88 SHEPPARD AVE. W., STE. 200 NORTH YORK ON M2N 1M5		ASSESSMENT TOO LOW INCORRECT TAX CLASS	VACANT LAND 7.99 AC ZONED C2 UNDER BYLAW 165-01.
1928.000.233.23500.0000	219 ROMINA DR	IX	768,000	106	ROMINA INVESTMENTS LTD 31 INTERSITE PL WOODBRIIDGE ON L4L8V4		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.25550.0000	68 ROMINA RD	IX	339,000	106	MAROTTA ENTERPRISES INC 230-7050 WESTON RD WOODBRIIDGE ON L4L8G7		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.25650.0000	96 ROMINA RD	IX	339,000	106	379006 ONTARIO LTD 71 CORONATION ST WOODBRIIDGE ON L4L6L1		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.25700.0000	110 ROMINA RD	IX	339,000	106	1408291 ONTARIO LIMITED 10 MARCONI AVE WOODBRIIDGE ON L4L7A4		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING

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1928.000.233.25800.0000	134 ROMINA RD	IX	312,000	106	1539772 ONTARIO LIMITED C/O 64 THOMSON CREEK BLVD WOODBIDGE ON L4L1H5		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.26050.0000	171 CORSTATE AVE	IX	589,000	106	FABCREST METAL PRODUCTS INC 171 ROMINA RD CONCORD ON L4K1K8		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.39500.0000	KOMURA ROAD S/S	RT	23,500	100	HIGHLAND FARMS INC 4750 DUFFERIN ST NORTH YORK ON M3H 5S7		ASSESSMENT TOO LOW INCORRECT TAX CLASS	VACANT LAND 11.83 AC ZONED COMMERCIAL (C5). ASSESSED VALUE ON ROLL IS APPORTIONED VALUE, NOT CVA.
1928.000.233.50800.0000	325 CHRISLEA RD	IX	796,000	106	CIR-REAL HOLDINGS LTD 45 FENMAR DR WESTON ON M9L1M1		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.71800.0000	201 CREDITVIEW RD	II	1,183,000	106	BOCA WEST INVESTMENTS LTD ATTN: DENNIS SIMM 30 FLORAL PKWY CONCORD ON L4K4R1		ASSESSMENT TOO LOW INCORRECT TAX CLASS	PROPERTY NOT FARMED SERVICES IN PLACE
1928.000.233.72700.0000	200 CREDITVIEW RD	IX	350,000	106	EIGHTY HANLAN ROAD INV INC 252 MILLWOOD PKWY WOODBIDGE ON L4L1A6		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.73200.0000	55 WESTCREEK DR	IX	378,000	106	ROYBRIDGE HOLDINGS LIMITED 100 ZENWAY BLVD WOODBIDGE ON L4H2Y7		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.73500.0000	145 WESTCREEK DR	IX	381,000	106	GOTTARDO DEVELOPMENT CORP 600-3700 STEELES AVE W WOODBIDGE ON L4L8K8		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.233.74350.0000	160 WESTCREEK DR	CT ST	503,575 102,425	580	ROYBRIDGE HOLDINGS LIMITED 100 ZENWAY BLVD WOODBIDGE ON L4H2Y7		ASSESSMENT TOO LOW	SUPPS ISSUED FOR 2001/2002 TO ADD THE BLDG VALUE. THE BLDG VALUE WAS SUBSEQUENTLY REMOVED ON THE 2003 ROLL RETURN.
1928.000.233.89500.0000	9961 WESTON RD	RT	7,759,000	100	MAJORWEST DEVELOPMENT CORP C/O FIELDGATE DEV LTD 5400 YONGE ST., 2ND FLOOR TORONTO ON M2N 5R5		ASSESSMENT TOO LOW INCORRECT TAX CLASS	65M3626 CALC VALUE \$8,324,000 19T01V08 CALC VALUE \$6,218,400 6.71AC ADDN'L LAND CALC \$1,207,800 TOTAL PARCEL VALUE \$15,750,200 (SEE NOTES)
1928.000.233.89827.0000	3555 MAJOR MACKENZIE DR	RT	465,000	100	MAJORWEST COMMERCIAL INC 270 CHRISLEA RD WOODBIDGE ON L4L 8A8		ASSESSMENT TOO LOW INCORRECT TAX CLASS	VACANT LAND 1.95AC ZONED COMMERCIAL, ASSESSED AT RT.
	810 ROWNTREE DAIRY RD U-1	RT	15,000	370	1500141 ONTARIO LIMITED 810 ROWNTREE DAIRY RD WOODBIDGE ON L4L 5V3		ASSESSMENT TOO LOW INCORRECT TAX CLASS	PRE-EXISTING IND BLDG NOW REGISTERED AS A CONDO. PLACED ON 2003 ROLL AS A RES. CONDO. AT MINIMAL VALUE.

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1928.000.280.86014.0000	810 ROWNTREE DAIRY RD U-2	RT	15,000	370	1500141 ONTARIO LIMITED 810 ROWNTREE DAIRY RD WOODBIDGE ON L4L 5V3		INCORRECT TAX CLASS	PRE-EXISTING IND BLDG NOW REGISTERED AS A CONDO. PLACED ON 2003 ROLL AS A RES. CONDO. AT MINIMAL VALUE.
1928.000.280.86016.0000	810 ROWNTREE DAIRY RD U-3	RT	15,000	370	1500141 ONTARIO LIMITED 810 ROWNTREE DAIRY RD WOODBIDGE ON L4L 5V3		INCORRECT TAX CLASS	PRE-EXISTING IND BLDG NOW REGISTERED AS A CONDO. PLACED ON 2003 ROLL AS A RES. CONDO. AT MINIMAL VALUE.
1928.000.280.86018.0000	810 ROWNTREE DAIRY RD U-4	RT	15,000	370	REVERONT HOLDINGS LIMITED 810 ROWNTREE DAIRY ROAD UNIT 4 WOODBIDGE ON L4L5V3		INCORRECT TAX CLASS	PRE-EXISTING IND BLDG NOW REGISTERED AS A CONDO. PLACED ON 2003 ROLL AS A RES. CONDO. AT MINIMAL VALUE.
1928.000.281.01600.0000	137 VINYL CRT	IX	483,000	106	GUERINO HOLDINGS LTD 4001 WESTON RD WESTON ON M9L2S8		ASSESSMENT TOO LOW INCORRECT TAX CLASS	NEW BUILDING
1928.000.281.05293.0000	130 TERRA ROAD	E	134,000	104	RANDELS INVESTMENTS INC 4500 HIGHWAY 7, SUITE 110 WOODBRIDGE ON L4L 4Y7		INCORRECT TAX CLASS	PROPERTY SOLD FROM CITY OF VAUGHAN TO RANDELS INVESTMENTS JULY 26/02
1928.000.281.05294.0000	128 TERRA ROAD	E	134,000	104	RANDELS INVESTMENTS INC 4500 HIGHWAY 7, SUITE 110 WOODBRIDGE ON L4L 4Y7		ASSESSMENT TOO LOW INCORRECT TAX CLASS	PROPERTY SOLD FROM CITY OF VAUGHAN TO RANDELS INVESTMENTS JULY 26/02
1928.000.281.05295.0000	124 TERRA ROAD	E	134,000	104	RANDELS INVESTMENTS INC 4500 HIGHWAY 7, SUITE 110 WOODBRIDGE ON L4L 4Y7		ASSESSMENT TOO LOW INCORRECT TAX CLASS	PROPERTY SOLD FROM CITY OF VAUGHAN TO RANDELS INVESTMENTS JULY 26/02
1928.000.281.05296.0000	122 TERRA ROAD	E	134,000	104	RANDELS INVESTMENTS INC 4500 HIGHWAY 7, SUITE 110 WOODBRIDGE ON L4L 4Y7		ASSESSMENT TOO LOW	PROPERTY SOLD FROM CITY OF VAUGHAN TO RANDELS INVESTMENTS JULY 26/02