

TAX ADJUSTMENTS PURSUANT TO SECTIONS 356, 357, 358 AND 359 OF THE MUNICIPAL ACT, 2001

Recommendation

The Director of Finance, in consultation with the Senior Manager of Property Tax & Assessment recommends that the tax adjustments as outlined on the attached reports be adopted.

Purpose

To obtain Council approval for the apportionment, increase or cancellation of property taxes as permitted under the *Municipal Act, 2001*.

Background - Analysis and Options

Section 356 – Division Into Parcels:

Two 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.

Sections 357 and 358 – Cancellation, Reduction or Refunds:

Several applications for 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 have been prepared for Council's consideration. There are various reasons for tax adjustments, such as properties becoming exempt, buildings that have been demolished or razed by fire, and properties that have been over assessed by a gross or manifest clerical error.

There are 80 applications under consideration at this time. The total cancellation, reduction or refund of taxes, as recommended is \$264,680.29. The City portion of this amount is approximately 20% or \$52,936. Please note, the tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Section 359 – Increase of Taxes:

One application has been prepared under Section 359 for Council's consideration; application #1224, assessment roll number 1928.000.280.69967, 103 Foxchase Avenue, Unit 17, had a returned value for 2004 taxation of \$45,000 due to a keying error on the part of the Municipal Property Assessment Corporation. The actual assessment should be \$235,000, resulting in a tax increase of approximately \$1,922.93.

Notice to Property Owners:

As required by the Act, notification of this meeting has been sent to all applicants and persons in respect of who the applications were made at least 14 days prior to the meeting.

Relationship to Vaughan Vision 2007

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

Conclusion

Council approval of the recommendations in this report will allow staff to proceed with the property tax adjustments.

Attachments

Attachment 1 - Severance Report
Attachment 2 - Tax Appeal Report

Report prepared by:

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Senior Manager, Property Tax & Assessment

Respectfully submitted,

Barry E. Jackson, CGA
Director of Finance

SEVERANCE REPORT			COUNCIL HEARING OCTOBER 25, 2004		
SECTION 356 MUNICIPAL ACT 2001					
APPL.#1	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
1298	192800029070183	CISTERNA BRUCE AMBROGIO	27 MONTREAUX CRES	2004	\$349.10
1299	192800029070184	GE RUNIU	25 MONTREAUX CRES	2004	\$295.84
		LUO YING			
1300	192800029070185	SIMONETTA JENNIFER	21 MONTREAUX CRES	2004	\$295.84
		SIMONETTA ANTHONY			
1301	192800029070186	SORRENTI LAURO	19 MONTREAUX CRES	2004	\$295.84
		SORRENTI ROESTTA			
1302	192800029070187	FANTAUZZI MARC ANTHONY	17 MONTREAUX CRES	2004	\$349.10
		FANTAUZZI AURA KRISTI			
1303	192800029070188	ELLO SAMI	15 MONTREAUX CRES	2004	\$295.84
		ELLO SELWA			
1304	192800029070190	TROSKOT ANTE TONY	9 MONTREAUX CRES	2004	-\$2,177.39
		TROSKOT MARIJA			
1305	192800029070189	SHIWSHANKAR KHENRAJ	11 MONTREAUX CRES	2004	\$295.83
		SHIWSHANKAR TOOLSEDAI			
1306	192800029070193	MIRIGLIANI SALVATORE	10 MONTREAUX CRES	2004	\$356.57
		MIRIGLIANI LAURA			
1307	192800029070194	SORICETTI ROBERT	12 MONTREAUX CRES	2004	\$302.21
1308	192800029070195	KALITIYEVSKA VICTORIYA	16 MONTREAUX CRES	2004	\$302.21
		KHODKEVYCH OLEKSIY			
1309	192800029070196	ODISHO ARAM	18 MONTREAUX CRES	2004	\$302.21
1310	192800029070197	BATHOU FARIED	20 MONTREAUX CRES	2004	\$302.21
		ENWA DINA			
1311	192800029070198	BURTON LORI HELENE	22 MONTREAUX CRES	2004	\$302.21
1312	192800029070199	LOTITO ANNA	24 MONTREAUX CRES	2004	\$302.21
1313	192800029070200	AGBOLUAJE KABIR LAWAL	28 MONTREAUX CRES	2004	-\$2,169.83
		AGBOLUAJE AWAWU			
		TOTAL AMOUNT ADJUSTED			\$0.00
APPL.#2					
1317	192800029112972	CASOLA JOHN	43 MARTINA CRES	2004	-\$1,003.25
		CASOLA GIOVINA			

TAX APPEAL REPORT			COUNCIL HEARING OCTOBER 25, 2004		
SECTION 357, 358, 359 MUNICIPAL ACT 2001					
APPL. #	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
1252	000.230.10010	SERENITY PARK	3000 STEELES AVE W	2001	-\$1,570.19
1253	000.230.10010	SERENITY PARK	3000 STEELES AVE W	2002	-\$2,354.29
1268	000.271.42158	VANNAVONG	121 COLOMBO	2002	-\$1,866.16
1275	000.330.37250	YORK REGION DISTRICT	NAPA VALLEY AVE	2002	-\$7,247.06
1282	000.300.24401	FAMULARI	401 250 PINE GROVE	2002	-\$698.22
1092	000.190.20100	745 NEW WESTMINSTER	NEW WESTMINSTER	2002	-\$16,697.14
1288	000.330.23100	CITY OF VAUGHAN	AVEDELL AVE	2002	-\$1,018.74
1287	000.330.23000	AIR-LITE WINDOWS	5363 RUTHERFORD RD	2002	-\$938.99
1286	000.330.2300	5363 RUTHERFORD RD	AIR-LITE	2003	-\$941.81
1294	000.230.46800	2701 RUTHERFORD RD	MARUBA INVESTMENTS	2003	-\$2,261.16
1096	000.300.38000	BORGO	8477 ISLINGTON AVE	2003	-\$1,113.96
1254	000.230.10010	SERENITY PARK	3000 STEELES AVE W	2003	-\$2,508.10
1267	000.271.42158	VANNAVONG	121 COLOMBO	2003	-\$2,105.23
1273	000.291.07266	RAJINI	155 HOLLYWOOD HILL	2003	-\$565.39
1277	000.230.48300	CONSERVATION AUTHORITY	RUTHERFORD RD	2003	-\$3,922.28
1281	000.300.24401	FAMULARI	401 250 PINE GROVE	2003	-\$753.45
1290	000.190.20100	YRSCC 974	NEW WESTMINSTER	2003	-\$16,897.20
1168	000.191.26500	CITY OF VAUGHAN	THORNHILL WOODS	2004	-\$293.50
1170	000.191.26604	CITY OF VAUGHAN	LANDER CRES	2004	-\$253.02
1171	000.191.26606	CITY OF VAUGHAN	LANDER CRES	2004	-\$253.02
1172	000.191.27568	CITY OF VAUGHAN	DANIEL REAMAN	2004	-\$253.02
1173	000.192.08900	CITY OF VAUGHAN	RACCO PKY	2004	-\$123.47
1174	000.192.08950	CITY OF VAUGHAN	RACCO PKY	2004	-\$293.50
1175	000.192.08980	CITY OF VAUGHAN	RACCO PKY	2004	-\$293.50
1176	000.211.70619	CITY OF VAUGHAN	BATHURST ST	2004	-\$101.21
1177	000.213.85120	CITY OF VAUGHAN	BEAKES CRES	2004	-\$840.02
1178	000.213.85580	CITY OF VAUGHAN	HUNTERWOOD CHASE	2004	-\$1,082.92
1179	000.214.90000	CITY OF VAUGHAN	11151 KEELE ST	2004	-\$12,023.37
1181	000.233.39932	CITY OF VAUGHAN	DEEPSRING CRES	2004	-\$131.57
1182	000.233.40030	CITY OF VAUGHAN	PENDERWICK CRES	2004	-\$293.50
1183	000.233.40090	CITY OF VAUGHAN	DEEPSRING CRES	2004	-\$293.50

1187	000.291.10328	CITY OF VAUGHAN	AMY WOOD RD	2004	-\$293.50
1191	000.331.05700	CITY OF VAUGHAN	ISLINGTON AVE	2004	-\$121.45
1193	000.331.12082	CITY OF VAUGHAN	MARTIN GROVE RD	2004	-\$1,305.56
1194	000.210.36254	CITY OF VAUGHAN	STARWOOD RD	2004	-\$2,155.71
1195	000.210.36100	CITY OF VAUGHAN	DEWPOINT RD	2004	-\$3,026.08
1196	000.210.36900	CITY OF VAUGHAN	CLOVIS ST	2004	-\$2,014.02
1197	000.210.36420	CITY OF VAUGHAN	THORNHILL WOODS	2004	-\$2,520.05
1199	000.210.36538	CITY OF VAUGHAN	THORNHILL WOODS	2004	-\$2,014.02
1200	000.210.36582	CITY OF VAUGHAN	THORNHILL WOODS	2004	-\$2,034.26
1201	000.210.36628	CITY OF VAUGHAN	THORNHILL WOODS	2004	-\$1,993.77
1202	000.210.36760	CITY OF VAUGHAN	MISTYWOOD CRES	2004	-\$2,094.98
1203	000.210.36758	CITY OF VAUGHAN	THORNHILL WOODS	2004	-\$1,993.77
1204	000.213.01200	CITY OF VAUGHAN	PLESANT RIDGE AVE	2004	-\$6,082.83
1205	000.213.01056	CITY OF VAUGHAN	GETZ PARK	2004	-\$101.21
1206	000.213.01900	CITY OF VAUGHAN	DUFFERIN ST	2004	-\$11,800.71
1207	000.213.02738	CITY OF VAUGHAN	MATISSE TR	2004	-\$101.21
1208	000.213.02100	CITY OF VAUGHAN	PLESANT RIDGE AVE	2004	-\$101.21
1209	000.213.02142	CITY OF VAUGHAN	AUTUMN HILL BLVD	2004	-\$101.21
1211	000.213.02432	CITY OF VAUGHAN	AUTUMN HILL BLVD	2004	-\$101.21
1212	000.213.02510	CITY OF VAUGHAN	AUTUMN HILL BLVD	2004	-\$101.21
1213	000.213.02576	CITY OF VAUGHAN	AUTUMN HILL BLVD	2004	-\$101.21
1214	000.213.02628	CITY OF VAUGHAN	AUTUMN HILL BLVD	2004	-\$101.21
1215	000.213.02682	CITY OF VAUGHAN	ZOLA GATE	2004	-\$101.21
1217	000.210.36494	CITY OF VAUGHAN	THORNHILL WOODS	2004	-\$2,034.26
1220	000.330.37250	YORK REGION DISTRICT	NAPA VALLEY AVE	2004	-\$6,993.39
1221	000.233.86254	YORK REGION DISTRICT	FOX HOUND CRES	2004	-\$1,538.34
1233	000.211.73100	YORK REGION DISTRICT	THORNHILL WOODS	2004	-\$253.03
1234	000.213.06664	YORK REGION DISTRICT	AUTUMN HILL BLVD	2004	-\$1,604.71
1234	000.213.06664	YORK REGION DISTRICT	AUTUMN HILL BLVD	2004	-\$1,604.71
1235	000.233.39100	YORK REGION DISTRICT	JULLIARD DR	2004	-\$9,004.34
1236	000.233.39100	YORK REGION DISTRICT	JULLIARD DR	2004	-\$11,011.30
1239	000.213.01600	YORK REGION DISTRICT	PLESANT RIDGE AVE	2004	-\$24,260.43
1239	000.213.01600	YORK REGION DISTRICT	PLESANT RIDGE AVE	2004	-\$26,670.93
1241	000.233.39001	NORTHWEST JANE	JULLIARD DR	2004	-\$1,133.51
1245	000.201.06549	MUKIBAUM ASSOC.	22 CHERRY HILLS RD	2004	-\$2,919.24
1248	000.230.62400	CITY OF VAUGHAN	RUTHERFORD RD	2004	-\$515.60
1255	000.230.10010	SERENITY PARK	3000 STEELES AVE W	2004	-\$3,569.00

1263	000.230.05600	YORK REGIONAL	STEELES AVE	2004	-\$7,033.87
1266	000.271.42158	VANNAVONG	121 COLOMBO	2004	-\$2,145.58
1270	000.233.86254	YORK REGION DISTRICT	FOX HOUND CRES	2004	-\$1,538.34
1271	000.330.90620	YORK CATHOLIC DISTRICT	NAPA VALLEY AVE	2004	-\$6,710.01
1274	000.271.97600	YORK REGION DISTRICT	JANES ST	2004	-\$21,516.56
1276	000.330.78504	SGRO	27 JOLANA CRT	2004	-\$1,610.60
1278	000.300.38000	BORGO	8477 ISLINGTON AVE	2004	-\$497.74
1279	000.292.12500	CAUTILLO	45 BIRCH HILL RD	2004	-\$410.58
1285	000.292.05600	YORK REGIONIONAL	STEELES AVE	2004	-\$7,033.87
1289	000.250.17500	CONTE	14 LANCER DR	2004	-\$693.74
1256	000.290.42500	MUZICH PAINTING	4123 MAJOR MACKENZIE DR	2004	-\$768.07
1291	000.341.3300	DINARDO	63 PENNON RD	2004	-\$1,258.45
1224	000.280.69967	LUONG	17 103 FOXCHASE AVE	2004	\$1,922.93
TOTAL AMOUNT AMENDED UNDER SECTIONS 357 AND 358					
			<u>Tax Year</u>		<u>AMOUNT ADJUSTED</u>
			2001		-\$1,570.19
			2002		-\$30,820.60
			2003		-\$31,068.58
			2004		-\$201,220.92
			TOTAL		-\$264,680.29
TOTAL AMOUNT AMENDED UNDER SECTION 359				2004	\$1,922.93