

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

Recommendation

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

Purpose

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

Background - Analysis and Options

Several application for cancellation, reduction, or refund of taxes for the 2001, 2002, 2003 and 2004 tax years under Section 357 and 358 of the *Municipal Act, 2001*, as amended have been prepared for Council's consideration. There are various reasons for property tax cancellations, such as properties becoming exempt, buildings that have been demolished or razed by fire, and properties that have been over assessed due to a gross or manifest clerical error.

There are **28** applications under consideration at this time. The total cancellation, reduction or refund of taxes, as recommended is \$59,564.43. The City of Vaughan portion of this amount is approximately 20% or \$11,912.89. Please note that the property tax adjustments relating to commercial, industrial or multi-residential properties are prior to any recalculations resulting from capping legislation.

One application has been prepared under Section 359 of the *Municipal Act, 2001* for Council's consideration:

Application No. 1237, assessment roll number 1928.000.280.10600.0000, W/S Auto Park Circle had an assessment of \$180,200 returned for the 2002 taxation year, due to an input error on the part of the Municipal Property Assessment Corporation. The actual assessment should be \$1,802,000 which results in a property tax increase of \$33,103.37.

As per Sections 357(5)(b), 358(9)(b) and 359(3)(b), of the Act, notification of this meeting must be sent within 14 days of the meeting. These notices were mailed to all applicants and persons in respect of whom the applications were made on June 11, 2004.

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 property tax adjustments will permit staff to proceed with the calculation of the adjustments to the property tax accounts

**Attachments**

Attachment 1 - Tax Appeals Report 28-Jun-04

**Report prepared by:**

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Manager of Property Tax & Assessment, Ext: 8268

Respectfully submitted,

Barry E. Jackson, CGA  
Director of Finance

# TAX APPEALS REPORT

SECTION 357, 358, 359 MUNICIPAL ACT 2001

28-Jun-04

HEARING

Attachment 1

APPLICATION NUMBER	ROLL NUMBER	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
1120	260.81000	KPMG	10028 KEELE ST	2003	\$0.00
1121	260.81000	KPMG	10028 KEELE ST	2003	(\$622.51)
1122	260.80500	KPMG	10026 KEELE ST	2003	\$0.00
1123	260.80500	KMPG	10026 KEELE ST	2003	(\$76.59)
1124	230.90068	SOBREPENA, ODORACION	199 KAYLA CRES	2003	(\$777.25)
1218	230.90068	SOBREPENA, ODORACION	199 KAYLA CRES	2004	(\$122.75)
1133	020.25500	CARULLO, FRANCES	41 ARNOLD AVE	2003	\$0.00
1135	020.25500	CARULLO, FRANCES	41 ARNOLD AVE	2001	(\$283.11)
1251	020.25500	CARULLO, FRANCES	41 ARNOLD AVE	2002	(\$288.91)
1138	260.81500	KMPG	10036 KEELE ST	2003	\$0.00
1151	230.62500	FAIRBROOK DEVELOPMENTS	2448 RUTHERFORD RD	2003	(\$575.38)
1158	291.27720	VIRGIONI, MARCELLO	248 BALDING BLVD	2003	(\$3,042.18)
1165	211.71010	CITY OF VAUGHAN	E/S 0-THORNHILL WOODS	2004	(\$18,193.57)
1166	230.62700	CITY OF VAUGHAN	0 RUTHERFORD RD N/S	2004	(\$26.31)
1167	230.48300	CITY OF VAUGHAN	0 RUTHERFORD RD RR	2004	(\$3,754.76)
1240	270.94662	SZABO, ZSOLT	91 QUEEN ISABELLA CR	2002	(\$2,603.83)
1219	281.12500	NICOLINI, MARY	7890 PINE VALLEY DR	2004	(\$829.90)
1223	341.38000	ARCESE, ALESSANDRO	10 PENNON RD	2004	(\$1,449.41)
1226	432.27100	DE FULVIIS, ORAZIO	123 MONSHEEN DR	2003	(\$566.64)
1227	432.27100	DE FULVIIS, ORAZIO	123 MONSHEEN DR	2004	(\$1,315.69)
1228	280.87200	ACUMEN INVESTMENTS LTD	140 MARYCROFT AVE	2003	(\$6,278.98)
1229	280.91600	ACUMEN INVESTMENTS LTD	40 TROWERS RD	2003	(\$1,354.10)
1230	280.86350	ACUMEN INVESTMENTS LTD	911 ROWNTREE DAIRY RD	2003	(\$595.22)
1231	310.62500	PERUZZA, MARIA	0 KIRBY RD	2002	(\$655.60)
1232	310.62500	PERUZZA, MARIA	0 KIRBY RD	2003	(\$3,146.76)
1237	280.10600	CITY OF VAUGHAN	0 AUTO PARK CIR W/SW	2002.1	\$33,103.37
1242	213.85600	COSCORP INC	0 ATHABASCA DR W/S	2003	(\$12,294.58)
1244	233.27600	CITY OF VAUGHAN	8760 JANE ST	2002	(\$710.40)

# TAX APPEALS REPORT

SECTION 357, 358, 359 MUNICIPAL ACT 2001

28-Jun-04  
HEARING

APPLICATION NUMBER	ROLL NUMBER	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
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TOTAL AMOUNT AMENDED UNDER SECTIONS 357 & 358				
			TAX YEAR:	
			2001	(\$283.11)
			2002	(\$4,258.74)
			2003	(\$29,330.19)
			2004	(\$25,692.39)
			<b>TOTAL</b>	<b>(\$59,564.43)</b>

TOTAL AMOUNT AMENDED UNDER SECTION 359				
			TAX YEAR:	
			2002	\$33,103.37
			<b>TOTAL</b>	<b>\$33,103.37</b>