

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 approved.

Economic Impact

The City's share of these property tax adjustments is approximately \$19,800. A provision for tax adjustments has been budgeted.

Purpose

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

Background - Analysis and Options

Sections 357 and 358 – Cancellation, Reduction or Refunds:

Twenty-six (26) 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.

The total cancellation, reduction or refund of taxes, as recommended is \$99,131.79. The City portion of this amount is approximately 20% or \$19,800. The tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Section 359 – Increase of Taxes:

Three applications (application #2759, 1796 and 2760) have been prepared under section 359 for Council's consideration. The increase in taxes on two of the applications is the result of two properties being combined on to one roll number, at the request of the property owner. The cancellation of the first roll number results in the value being added to an existing roll number. The third application is the result of a property no longer being exempt because of a change in ownership.

Notice to Property Owners:

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.

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 – Tax Appeal Report, June 15, 2005

Report prepared by:

Grace L. Marsh, CMTC, CMM I
Manager, Property Tax & Assessment
Ext: 8268

Respectfully submitted,

Barry E. Jackson, CGA
Director of Finance

TAX APPEAL REPORT		COUNCIL HEARING June 15, 2005			
SECTION 357, 358, 359 MUNICIPAL ACT 2001					
APPL. #	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
2885	000 213 85000	NORTHDAL R DGE	DUFFERIN ST	2002	-\$19,201.11
2718	000 200 38800	VAUGHAN CITY	ROCKVIEW GDNS	2003	-\$128.35
2786	000 330 24926	LACORTE	115 ST. MICHELE PL	2003	-\$4,354.49
2833	000 220 05500	VAUGHAN CITY	2141 MAJ. MACKENZIE	2003	-\$3,400.75
2790	000 271 94592	CHRISTIAN HORIZONS	78 QUEEN ISABELLA CR	2003	-\$3,412.68
2788	000 280 02306	LA CIVITA	2 80-HANLAN RD	2003	-\$700.45
2752	000 270 23562	MILANI	22 CRADDOCK ST	2003	-\$77.56
2637	000 430 23800	VILLA CHARITIES	66 ELLERBY SQ W	2003	-\$4,420.97
1238	000 230 05500	GLEN ESTATES EAST LTD	0 STEELES AVE W	2003	-\$80.34
2927	000 331 12046	VITA COMMUNITY	32 UMBRIA CRES	2004	-\$2,046.48
2785	000 330 27926	LACORTE	115 ST. MICHELE PL	2004	-\$4,726.36
2834	000 220 05500	VAUGHAN CITY	2141 MAJ. MACKENZIE	2004	-\$22,152.61
1330	000 214 80000	MUZZO BROTHERS	KEELE ST	2004	-\$14,644.73
1283	000 200 45500	CHIARLITTI	31 HILLSIDE AVE	2004	-\$156.95
2787	000 213 49632	TAYLOR	156 WESTWAY CRES	2004	-\$129.05
2757	000 331 19510	YORK MUNICIPALITY	E/S HIGHWAY 27	2004	-\$1,566.49
2758	000 330 99512	YORK CATHOLIC DISTRICT	SILVERADO TR	2004	-\$1,779.97
2715	000 291 59910	VAUGHAN CITY	PINE VALLEY DR	2004	-\$4,928.77
2716	000 233 28600	PARKTRAIL ESTATES	FOUR VALLEY DR	2004	-\$506.04
2783	000 233 90056	COSTA	14 DESTINO CRES	2004	-\$224.91
2897	000 271 87534	HOANG	91 DEL FRANCESCO	2004	-\$699.42
2919	000 230 50000	750248 ONTARIO	RUTHERFORD RD	2004	-\$2,827.15
2905	000 290 20276	NICOLINI	51 BABAK BLVD	2004	-\$2,447.22
2910	000 213 90050	CONSERVATION AUTH.	LAURENTIAN BLVD	2004	-\$628.40
2908	000 213 90000	CONSERVATION AUTH.	LAURENTIAN BLVD	2004	-\$541.82
2928	000 214 32400	VAUGHAN CITY	KEELE ST	2004	-\$3,348.72
2759	000 330 24924	LACORTE	115 ST. MICHELE PL	2003-359	\$144.04
1796	000 211 17000	YORK MAJOR HOLDINGS	MAJOR MACKENZIE	2004-359	\$524.22
2760	000 330 24924	LACORTE	115 ST. MICHELE PL	2004-359	\$182.17
TOTAL AMOUNT AMENDED UNDER SECTIONS 357 AND 358					
			Tax Year	AMOUNT ADJUSTED	
			2002 and prior	-\$19,201.11	
			2003	-\$16,575.59	
			2004	-\$63,355.09	
			TOTAL	-\$99,131.79	
			AMOUNT INCREASED		
TOTAL AMOUNT AMENDED UNDER SECTION 359			2003	\$144.04	
TOTAL AMOUNT AMENDED UNDER SECTION 359			2004	\$706.39	