

TAX ADJUSTMENTS PURSUANT TO SECTIONS 354, 356, 357, 358 AND 359 OF THE MUNICIPAL ACT, 2001

Recommendation

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

That the tax adjustments as outlined on the attached reports be adopted.

Economic Impact

The total cancellation, reduction or refund of taxes, as recommended is \$273,580.67. The City portion of this amount is approximately 20% or \$54,716. Please note the estimated tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

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:

Twelve (12) applications have been prepared 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 354, 357 and 358 – Cancellation, Reduction or Write Off:

Forty-one (41) applications for cancellation, reduction or write off of taxes for the current and prior tax years, pursuant to the *Municipal Act, 2001*, 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, uncollectible taxes, and properties that have been overcharged by a gross or manifest clerical error.

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 (1 Page)

Attachment 2 – Severance Reports (15 Pages)

Report Prepared by:

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Acting Manager of Property Tax and Assessment

Respectfully submitted,

Barry E. Jackson, CGA
Director of Finance

TAX APPEAL REPORT				COUNCIL HEARING DECEMBER 12, 2005	
SECTION 354, 357, 358, 359 MUNICIPAL ACT 2001					
APPL #	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
1247	000 281 06029	NAG	21 GUERY CRES	2003	-\$416.38
3107	000 430 04600	WOODBIDGE AVENUE 1995	141 WOODBRIDGE AVE	2003 + PRIOR	-\$479.87
3106	000 430 04600	WOODBIDGE AVENUE 1995	141 WOODBRIDGE AVE	2003 + PRIOR	-\$6,230.16
3110	000 321 35800	VAUGHAN CITY	HIGHWAY 27	2003 + PRIOR	-\$14,431.30
3111	000 321 35800	VAUGHAN CITY	HIGHWAY 27	2003 + PRIOR	-\$53,734.12
3108	000 361 47000	MARTELLACCI	10559 HUNTINGTON RD	2003 + PRIOR	-\$13,242.15
3101	000 330 24926	LACORTE	115 ST MICHELE PL	2003 + PRIOR	-\$1,131.60
3104	000 330 24926	LACORTE	115 ST MICHELE PL	2003 + PRIOR	-\$772.96
2948	000 320 41010	TRANSPORTATION MIN.	HIGHWAY 7	2003	-\$35,434.91
2958	000 350 43500	REINHARDT	KELLAM ST	2004	-\$922.73
3141	000 290 27320	GENCO	8 SAINT NICHOLAS CRES	2004	-\$572.62
1338	000 020 20650	MALOOK	1 CLARK AVE W	2004	-\$20.24
2792	000 210 95000	SMITH	1221 MAJOR MACKENZIE	2004	-\$10,751.23
2906	000 213 90700	CONSERVATION AUTH.	LAURENTIAN BLVD	2004	-\$4,689.23
2968	000 281 05542	THE SAFEHAVEN PROJECT	37 TIMBER LANE	2004	-\$1,125.39
2970	000 281 05544	THE SAFEHAVEN PROJECT	TIMBER LANE	2004	-\$1,100.01
1340	000 213 78000	YORK MAJOR HOLDINGS	DUFFERIN ST	2004	-\$48,095.11
2956	000 200 03100	NOMA AUTOMOTIVE	245 DRUMLIN CIR	2004	-\$11,264.03
3083	000 290 19830	1346909 ONTARIO LTD	129 VALDORR AVE	2004	-\$890.62
3093	000 271 97450	REGION OF YORK	HIGHWAY 400	2004	-\$147.54
2920	000 290 16073	VAUGHAN CITY	170 WINDROSE CRT	2004	-\$101.21
2960	000 209 93500	YORK REGION	121 MISTYSUGER TR	2004	-\$7,276.77
2959	000 290 31100	VAUGHAN CITY	AMPARO DR	2005	-\$1,971.83
2961	000 209 93500	YORK REGION	121 MISTYSUGAR TR	2005	-\$7,710.77
2954	000 040 29000	REGION OF YORK	YONGE ST	2005	-\$4,557.16
2969	000 281 05542	THE SAFEHAVEN PROJECT	37 TIMBER LANE	2005	-\$2,091.08
2981	000 330 78504	BASRAI	27 JOLANA CRT	2005	-\$641.53
2944	000 233 92028	NORTHWEST JANE	SWEETRIVER BLVD	2005	-\$10.72
3096	000 233 92012	REGION OF YORK	JANE ST	2005	-\$107.23
3094	000 271 97450	REGION OF YORK	HIGHWAY 400	2005	-\$310.98
3103	000 431 14000	SPIZZIRRI	72 HAWMAN AVE	2005	-\$214.41
3097	000 320 47656	SCALISE	111 CLAREMONT LANE	2005	-\$653.10
2922	000 290 16073	VAUGHAN CITY	170 WINDROSE CRT	2005	-\$107.23
3105	000 020 20650	MALOOK	1 CLARK AVE W	2005	-\$21.45
2972	000 422 58400	DIFEO	61 GORDON DR	2005	-\$359.60
2930	000 235 05000	7330 KEELE ST	SNIDERCROFT RD	2005	-\$19,350.37
3098	000 320 29372	MARCO DE LUCA	31 5732 HIGHWAY 7	2005	-\$1,977.00
3099	000 320 29374	MARCO DE LUCA	33 5732 HIGHWAY 7	2005	-\$16,133.38
3100	000 320 29373	MARCO DE LUCA	32 5732 HIGHWAY 7	2005	-\$1,969.74
3221	000 350 43500	REINHARDT	KELLAM ST	2005	-\$2,016.01
2934	000 438 01000	TARC	ISLINGTON AVE	2005	-\$546.90
TOTAL AMOUNT ADJUSTED					
				Tax Year	Amount Adjusted
				2003 and prior	-\$125,873.45
				2004	-\$86,956.73
				2005	-\$60,750.49
				TOTAL	-\$273,580.67

SEVERANCE REPORT			COUNCIL HEARING DECEMBER 12, 2005		
SECTION 356 MUNICIPAL ACT 2001					
APPL.# 1	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3116	000.213.02836.0000	FAN MING-YUE	15 SHEMER DR	2005	-\$1,310.81
3117	000.213.02837.0000	HOROVITCH BRENDA	17 SHEMER DR	2005	\$310.45
3118	000.213.02838.0000	BAUM JEFFREY RICHARD	19 SHEMER DR	2005	\$310.45
3119	000.213.02839.0000	DERZHAVETS NATALIYA DERZHAVETS DENYS	21 SHEMER DR	2005	\$293.21
3120	000.213.02840.0000	ROITBERG ALON	23 SHEMER DR	2005	\$396.70
3121	000.213.02846.0000	MAKARIAN-NAJAF-ABADI MEH ELMI FATEMEH	25 SHEMER DR	2005	-\$1,002.38
3122	000.213.02847.0000	CHKARBOUL SVETLANA ILNITSKIY LEONID	27 SHEMER DR	2005	\$267.30
3123	000.213.02848.0000	KHAZIN YURI KHAZIN NATALIYA	29 SHEMER DR	2005	\$253.94
3124	000.213.02849.0000	FRANSCHMAN MICHAEL FRANSCHMAN RONA	31 SHEMER DR	2005	\$481.14
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

Council Hearing December 12, 2005

SECTION 356 MUNICIPAL ACT 2001

APPL.# 2	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3125	000.213.02660.0000	ASPEN RIDGE HOMES	0 ZOLA GATE	2005	-\$2,266.53
3126	000.213.02661.0000	COWEN HARRY COWEN ALIZA	3 ZOLA GATE	2005	\$336.39
3127	000.213.02662.0000	KOGAN MARTIN MEYERS REVETTE	5 ZOLA GATE	2005	\$336.39
3128	000.213.02663.0000	ILNITSKIY LEONID ILNITSKAIA TATIANA	9 ZOLA GATE	2005	\$336.39
3129	000.213.02664.0000	SYCHOV YURIY GAL YAPA IRYNA	11 ZOLA GATE	2005	\$336.39
3130	000.213.02665.0000	BUHOV ALEXANDER PETROVA IRINA	15 ZOLA GATE	2005	\$336.39
3131	000.213.02666.0000	TAMIR MICHAEL TAMIR ANAT	17 ZOLA GATE	2005	\$336.39
3132	000.213.02667.0000	YAKOVENKO MARIA	19 ZOLA GATE	2005	\$378.44
3133	000.213.02670.0000	MAZUR ELEANORA RODOV BORIS	23 ZOLA GATE	2005	-\$2,512.72
3134	000.213.02671.0000	CHKARBOUL ANDREI CHKARBOUL SVETLANA	25 ZOLA GATE	2005	\$413.86
3135	000.213.02672.0000	BOLOTIN GABRIEL BOLOTIN LUDMILA	29 ZOLA GATE	2005	\$413.86

SEVERANCE REPORT

Council Hearing December 12, 2005

SECTION 356 MUNICIPAL ACT 2001					
APPL.# 3	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3142	000.210.36268.0000	TRONKO YULIYA TRONKO VALERI	70 WHISPERWOOD RD	2005	-\$826.22
3143	000.210.36269.0000	LEE JAE HOON HO KYONG SOOK JENNIFER	74 WHISPERWOOD RD	2005	\$826.22
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

SECTION 356 MUNICIPAL ACT 2001

Council Hearing December 12, 2005

APPL.# 5	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3148	000.210.36174.0000	DEKEL SHARRONE MOSHKOVE IGAL	35 FRASERWOOD RD	2005	-\$1,125.97
3149	000.210.36175.0000	GOLDBERG RICHARD MYER GOLDBERG MANDY SABRINA	33 FRASERWOOD RD	2005	\$1,125.97
3150	000.210.36180.0000	BOWERBANK ANDREW WILLI BOWERBANK YUN	17 FRASERWOOD RD	2005	-\$1,125.97
3151	000.210.36181.0000	ROSENZWAIG LEONID ROSENZWAIG MARIANNA	15 FRASERWOOD RD	2005	\$1,125.97
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

Council Hearing December 12, 2005

SECTION 356 MUNICIPAL ACT 2001

APPL.# 6	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3152	000.210.36256.0000	MARTO VASIL MARTO ANTONINA	27 STARWOOD RD	2005	-\$1,703.96
3153	000.210.36257.0000	MIRONCHIKOVA TAMARA SPICHKIN ANDREY	29 STARWOOD RD	2005	\$413.82
3154	000.210.36258.0000	COHEN BRADLEY DARREN	31 STARWOOD RD	2005	\$413.82
3155	000.210.36259.0000	SMITH GRANTLEY VERE PALACHI-SMITH SARIT	33 STARWOOD RD	2005	\$389.48
3156	000.210.36260.0000	KALB SHAWN KALB JENNIFER	35 STARWOOD RD	2005	\$486.84
3157	000.210.36276.0000	SHAPIRO DANIEL BRIAN SWERLING TAMAR	50 WHISPERWOOD RD	2005	-\$1,047.46
3158	000.210.36277.0000	LEVY JEFFREY DANIEL	48 WHISPERWOOD RD	2005	\$523.73
3159	000.210.36278.0000	PENG LIN ZHU XUAN	19 ZOLA GATE	2005	\$378.44
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

Council Hearing December 12, 2005

SECTION 356 MUNICIPAL ACT 2001

APPL.# 7	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3160	000.210.36184.0000	LIAKSHEVA INESSA	16 FRASERWOOD RD	2005	-\$1,605.58
3161	000.210.36185.0000	LO BRENDA MCCULLOCH CALLUM	18 FRASERWOOD RD	2005	\$674.40
3162	000.210.36408.0000	KARCH ADAM JONATHAN BACHER REESA ALLISON	2 FRASERWOOD RD	2005	-\$1,739.98
3163	000.210.36409.0000	KALININ DMITRY KALININA ANZHELKA	6 FRASERWOOD RD	2005	\$667.79
3164	000.210.36410.0000	SEGENSKY DAREN DAVIDSON MELANIE	8 FRASERWOOD RD	2005	\$667.79
3165	000.210.36411.0000	EMANUEL ILYA	10 FRASERWOOD RD	2005	\$667.79
3166	000.210.36412.0000	LVOVSKI JEVGENI	12 FRASERWOOD RD	2005	\$667.79
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

Council Hearing December 12, 2005

SECTION 356 MUNICIPAL ACT 2001

APPL.# 8	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3167	000.191.27570.0000	GOMPERTS GLENDA AVRIL	101 DANIEL REAMAN CRES	2005	-\$4,916.59
3168	000.191.27571.0000	EISENBERG DORON	99 DANIEL REAMAN CRES	2005	\$843.37
3169	000.191.27572.0000	CHIAPPETTA FRANK KOTLYAR ROSA	97 DANIEL REAMAN CRES	2005	\$828.27
3170	000.191.27573.0000	POLLAK STEVEN AMINI MAHNAZ	95 DANIEL REAMAN CRES	2005	\$793.84
3171	000.191.27574.0000	BURDO ALLA	93 DANIEL REAMAN CRES	2005	\$758.21
3172	000.191.27575.0000	LAZER ERIN	91 DANIEL REAMAN CRES	2005	\$762.08
3173	000.191.27576.0000	WAISMAN HAGIT OTTO MICHAEL	89 DANIEL REAMAN CRES	2005	\$930.82
3174	000.191.27581.0000	KESTENBERG EVAN KESTENBERG BRENDA	87 DANIEL REAMAN CRES	2005	-\$5,013.75
3175	000.191.27582.0000	SUN YI	85 DANIEL REAMAN CRES	2005	\$798.58
3176	000.191.27583.0000	ASPER PEDRO TRIASSI MARIA	83 DANIEL REAMAN CRES	2005	\$805.95
3177	000.191.27584.0000	KHASLAVSKY LEONID KHASLAVSKY ELENA	81 DANIEL REAMAN CRES	2005	\$805.95

3178	000.191.27585.0000	LAZER ANDREW	79 DANIEL REAMAN CRES	2005	\$805.95
3179	000.191.27586.0000	HOFFER YOLANDE HOFFER JEFFREY	77 DANIEL REAMAN CRES	2005	\$805.95
3180	000.191.27587.0000	MORRIS IRA	75 DANIEL REAMAN CRES	2005	\$991.37
3181	000.191.27588.0000	TOKAR DAVID JAMES	73 DANIEL REAMAN CRES	2005	\$929.03
3182	000.191.27589.0000	TSANG DAVID TSANG WANDY	71 DANIEL REAMAN CRES	2005	\$760.59
3183	000.191.27591.0000	BERCHUCK BOB BERCHUCK GAIL	69 DANIEL REAMAN CRES	2005	-\$4,387.05
3184	000.191.27592.0000	HWANG JUNGHWAN KWON JAEUN	67 DANIEL REAMAN CRES	2005	\$760.59
3185	000.191.27593.0000	ZWEIG STUART	65 DANIEL REAMAN CRES	2005	\$760.59
3186	000.191.27594.0000	DEL PRINCIPE DOMINIC DEL PRINCIPE CESIDIO	63 DANIEL REAMAN CRES	2005	\$1,176.25
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

Council Hearing December 12, 2005

SECTION 356 MUNICIPAL ACT 2001

APPL.# 9	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3190	000.214.92900.0000	ATKINSON DAVID JAMES ATKINSON JENNIFER DAWN	1 VILLAGE VISTA WAY	2005	-\$3,126.03
3191	000.214.92902.0000	GOIANU MIHAI EUGEN GOIANU SIMONA MIHAELA	3 VILLAGE VISTA WAY	2005	\$507.98
3192	000.214.92904.0000	BARRANCA MARYANN CHRIS BARRANCA DOMENICO	5 VILLAGE VISTA WAY	2005	\$507.98
3170	000.214.92906.0000	KASINATHAR NAVARATNARAJAH V NAVARATNARAJAH V	7 VILLAGE VISTA WAY	2005	\$507.98
3171	000.214.92908.0000	CAMARA JUAN MARCELO CAMARA PINA	9 VILLAGE VISTA WAY	2005	\$507.98
3172	000.214.92909.0000	CERRILLI FRANCESCO ROCCO MCISAAC DANIELLE	11 VILLAGE VISTA WAY	2005	\$507.98
3173	000.214.92910.0000	RICHERT PETER MAKARA IRYNA	15 VILLAGE VISTA WAY	2005	\$1,109.88
TOTAL AMOUNT ADJUSTED					\$0.00

SEVERANCE REPORT

Council Hearing December 12, 2005

SECTION 356 MUNICIPAL ACT 2001

APPL # 10	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3198	000.210.36052.0000	ROZ SERGEY BAUKOVA SVETLANA	69 FRASERWOOD RD	2005	-\$971.29
3199	000.210.36053.0000	WEN AIMIN GUO JI	67 FRASERWOOD RD	2005	\$971.29
3200	000.210.36054.0000	HATULAN MARIANO HATULAN YOLANDA	63 FRASERWOOD RD	2005	-\$1,125.96
3201	000.210.36055.0000	BENLOLO SHIREL	61 FRASERWOOD RD	2005	\$1,125.96
3202	000.210.36062.0000	ABOUSALEH NABIL SZYPULA JOANNA	91 DEWPOINT RD	2005	-\$1,125.96
3203	000.210.36063.0000	MIRA TOM	89 DEWPOINT RD	2005	\$1,125.96
3204	000.210.36066.0000	DUMA VASILE DUMA ANA ELENA	77 DEWPOINT RD	2005	-\$1,125.96
3205	000.210.36067.0000	DE SOYSA MIRAN DE SOYSA MARIANNE	75 DEWPOINT RD	2005	\$1,125.96
3206	000.210.36072.0000	BUCHVOSTOV NIKOLAI BUCHVOSTOV SVETLANA	59 DEWPOINT RD	2005	-\$1,142.05
3207	000.210.36073.0000	DLIN RICHARD NADLER-DLIN MARLA	57 DEWPOINT RD	2005	\$1,142.05
3208	000.210.36164.0000	SHIMOV VADIM	78 DEWPOINT RD	2005	-\$1,125.96

SEVERANCE REPORT

Council Hearing December 12, 2005

SECTION 356 MUNICIPAL ACT 2001

APPL.# 11	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED
3215	000.210.36240.0000	ZHANG SENLIN REN QINGXIA	11 WHISPERWOOD RD	2004	\$200.54
3216	000.210.36241.0000	BRENER KAREN BRENER HARRY	9 WHISPERWOOD RD	2004	\$200.54
3217	000.210.36242.0000	CHO MI JUNG	7 WHISPERWOOD RD	2004	\$200.54
3218	000.210.36243.0000	AIZIC STEVEN MICHAEL	5 WHISPERWOOD RD	2004	\$200.54
3219	000.210.36400.0000	VALINHAS FERNANDA	1 WHISPERWOOD RD	2004	-\$802.16
TOTAL AMOUNT ADJUSTED					\$0.00

