

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

Recommendation

The Director of Financial Services, 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 \$30,245. A provision for tax adjustments has been budgeted.

Communications Plan

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.

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:

Thirty-four (34) 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 \$185,161. The City portion of this amount is \$78,202.83, or approximately 16%. The tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Section 359 – Increase of Taxes:

Seven (7) applications have been prepared under section 359, *Municipal Act, 2001, as amended*, for Council's consideration. The increase in tax on the application is the result of the property being undervalued. Reasons for this can include gross or manifest errors that are clerical or factual, including transposition of figures, topographical, but cannot be an error in judgement in assessing the land. The total additional tax as recommended is approximately \$34,370. This City portion of this amount is \$5,699.

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.

Regional Implications

The Region's share of these property tax adjustments is approximately \$58,663.

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, September 24, 2007

Report prepared by:

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Respectfully submitted,

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT

SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001

COUNCIL September 24, 2007

APPL #	ROLL #	APPLICANT'S NAME	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
3570	000 260 28700	ST. CLARE OF ASSISI PARISH	150 SAINT FRANCIS AVE	2005	-\$4,394.75	-\$1,087.70	\$2,994.10	\$1,312.95	EXEMPT
3626	000 011 08668	BEDI INGE CHRISTINE	110 BRADBEER CRES	2005	-\$42.90	-\$10.62	-\$20.44	-\$11.84	ASSESSMENT ERROR
3637	000 214 32400	CITY OF VAUGHAN	2141 MAJOR WACHENZIE	2005	-\$2,056.86	-\$255.25	-\$4,691.36	-\$1,310.22	EXEMPT
3637	000 251 07000	DJIBRO ROSEMARY	12 WELTON ST	2006	-\$627.38	-\$68.16	-\$302.92	-\$198.71	DEMOLITION
3413	000 020 42000	BREGOLI ZARKADY	171 ANNOUN AVE	2006	-\$199.42	-\$49.39	-\$395.69	-\$55.35	DEMOLITION
3414	000 272 38000	CHURCH OF PENTECOST	1200-1202 LAKE ST	2006	-\$3,007.19	-\$1,206.13	-\$2,917.87	-\$1,627.16	EXEMPT
3423	000 422 71400	CHAMPENO ROBERTO	57 CLARENCE ST	2006	-\$1,069.27	-\$428.54	-\$315.60	-\$287.53	DEMOLITION
3424	000 232 61900	MARLE STAMING	401 CALHUN RD	2006	-\$17,999.80	-\$4,282.64	-\$27,678.95	-\$70,591.11	REPAIR AND RENOVATION
3426	000 230 91860	LITTLE ONE HOLDINGS INC	380 MILLWAY AVE	2006	-\$592.35	-\$139.97	-\$271.16	-\$151.22	FIRE
3483	000 530 30900	WOODBRIDGE PENTECOSTAL CHURCH	8335 RUTHERFORD RD	2008	-\$2,927.28	-\$731.09	-\$1,234.28	-\$788.83	CLASS CHANGE
3484	000 521 38000	1260992 ONTARIO LIMITED	20 ROYAL GROUP CRES	2008	-\$10,101.15	-\$1,281.84	-\$2,483.67	-\$6,335.44	DEMOLITION
3485	000 211 23500	ANDRIDGE HOMES FOUR LTD	0 BATHURST ST W/S	2006	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION
3486	000 212 05000	ANDRIDGE HOMES FOUR LTD	10640 BATHURST ST	2006	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION
3489	000 212 25000	ANDRIDGE HOMES FOUR LTD	0 TESTON RD N/S	2006	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION
3487	000 211 26500	ANDRIDGE HOMES FOUR LTD	0 TESTON RD REAR	2006	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION
3571	000 290 28700	ST. CLARE OF ASSISI PARISH	150 SAINT FRANCIS AVE	2006	-\$4,195.94	-\$1,044.37	-\$2,023.28	-\$1,128.29	EXEMPT
3623	000 272 43328	YONG CA DJIC	32 VEINCE GATIE DR	2006	-\$3,112.15	-\$772.61	-\$1,600.68	-\$288.86	ASSESSMENT ERROR
3626	000 271 93905	COELLAR MARIA SARA	10174 JANE ST	2006	-\$984.80	-\$201.09	-\$424.91	-\$231.17	ASSESSMENT ERROR
3627	000 011 08688	BEDI INGE CHRISTINE	110 BRADBEER CRES	2007	-\$99.26	-\$208.72	-\$1,373.23	-\$16.84	ASSESSMENT ERROR
3654	000 272 43726	LOPMEI DEVELOPMENTS	0 BOTICELLI WAY	2006	-\$2,219.08	-\$592.32	-\$1,070.03	-\$486.71	ASSESSMENT ERROR
3524	000 213 05994	BATHURST CONTINO	0 DUFFERIN ST E/S	2007	-\$4,922.01	-\$1,291.39	-\$2,404.40	-\$1,280.22	ASSESSMENT ERROR
3525	000 213 05998	BATHURST CONTINO	0 DUFFERIN ST E/S	2007	-\$1,478.71	-\$327.47	-\$624.65	-\$352.99	ASSESSMENT ERROR
3522	000 290 28700	ST. CLARE OF ASSISI PARISH	150 SAINT FRANCIS AVE	2007	-\$4,397.96	-\$1,099.58	-\$2,119.09	-\$1,128.31	EXEMPT
3624	000 272 43328	YONG CA DJIC	32 VEINCE GATIE DR	2007	-\$3,414.58	-\$1,092.61	-\$2,103.55	-\$1,218.42	ASSESSMENT ERROR
3617	000 270 91300	GIANCOLA GINO	1024 MERLE ST DR	2007	-\$974.05	-\$144.32	-\$280.42	-\$148.31	DEMOLITION
3633	000 251 12900	NESSRO BENAEDITA	109 GREENOCK DR	2007	-\$75.04	-\$158.97	-\$324.41	-\$293.68	DEMOLITION
3634	000 311 33900	LAZURE WOODS HOME	11880 WESTON RD	2007	\$0.00	\$0.00	\$0.00	\$0.00	DELETED BY MPAC
3644	000 214 82230	PREVONAT HOMES (KINBY)	0 OAK PARK CRES E/S	2007	-\$5,691.80	-\$1,405.78	-\$2,731.59	-\$1,463.43	ASSESSMENT ERROR
3645	000 214 82240	MARTEE MICHELLE	26 OAK PARK CRES	2007	-\$1,187.07	-\$295.40	-\$370.11	-\$303.56	ASSESSMENT ERROR
3655	000 272 43728	LOPMEI DEVELOPMENTS	0 BOTICELLI WAY	2007	-\$3,115.58	-\$393.26	-\$1,921.98	-\$810.36	ASSESSMENT ERROR
3656	000 422 71700	BATHURST CONTINO NV	0 DUFFERIN ST E/S	2007	-\$111.63	-\$28.06	-\$52.53	-\$24.04	PORTION TRANSFER TO CITY - EXEMPT
Total Amount Adjusted					-\$185,161.30	-\$30,244.99	-\$58,662.90	-\$95,253.42	
Tax Year					2005	-\$9,494.51			
Tax Year					2006	-\$149,867.24			
Tax Year					2007	-\$28,099.55			
TOTAL					-\$188,161.30				
TOTAL									*refer to any applicable Capting Adjustment
TOTAL					-\$134,370.02	-\$5,598.99	-\$11,061.97	-\$17,589.06	*refer to any applicable Capting Adjustment

AMENDED UNDER SECTION 359

3428	000 210 12000	GLEN SPINNAKER INC	31 SPINNAKER WAY	2007	\$13,931.65	\$1,797.18	\$3,496.84	\$9,937.63	CVA INCREASE (APPORTIONMENT)
3429	000 292 63900	REALTY GROUP 11	20 GRANTRIDGE RD	2007	\$1,907.15	\$1,906.05	\$2,836.38	\$6,202.71	CVA INCREASE (APPORTIONMENT)
3685	000 280 63100	GALCHI INVESTMENTS INC	0 PINE VALLEY DR E/S	2007	\$7,160.75	\$1,800.21	\$3,498.03	\$1,862.51	CVA INCREASE (APPORTIONMENT)
3640	000 300 63044	YOUSUF HALIM	6 HAYHOE LANE	2007	\$199.00	\$201.55	\$396.69	\$208.54	CVA INCREASE (APPORTIONMENT)
3641	000 300 63038	POPALZAY AHMAD SIDIQ	1 ALJUMAIN RIDGE CRT	2007	\$891.73	\$201.55	\$391.64	\$205.89	CVA INCREASE (APPORTIONMENT)
3642	000 300 63040	POPALZAY ABDUL RAHIM	14 HAYHOE LANE	2007	\$791.58	\$198.00	\$396.69	\$205.89	CVA INCREASE (APPORTIONMENT)
3643	000 300 63042	SCOLERI CATHERINE	10 HAYHOE LANE	2007	\$791.58	\$198.00	\$396.69	\$205.89	CVA INCREASE (APPORTIONMENT)