

**TAX ADJUSTMENTS PURSUANT TO SECTIONS 357 AND 358 OF THE *MUNICIPAL ACT*,
S.O. 2001 - ALL WARDS**

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.

Contribution to Sustainability

This is not applicable to this report.

Economic Impact

The City's share of these property tax adjustments is approximately \$106,947. 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. Notices of Decisions will be issued to all applicants detailing the total amount of the adjustment and the right of the applicant to appeal the decision to the Assessment Review Board.

Purpose

To obtain Council's approval for the increase or cancellation of property taxes as permitted under Section 357 and 358 of the *Municipal Act, 2001*.

Background - Analysis and Options

Sixty-five (65) 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.

Four (4) applications have been included for Council's consideration but do not require adjustment. They have not qualified for any adjustment under sections 357 and 358 of the *Municipal Act, 2001, as amended*.

The total cancellation, reduction or refund of taxes, as recommended is \$574,552. The City portion of this amount is \$106,947, or approximately 19%. The tax adjustments relating to commercial and industrial properties are prior to any recalculations resulting from the capping legislation.

Approval of these adjustments will allow the applicant the right to appeal the decision to the Assessment Review Board.

Relationship to Vaughan Vision 2020

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 \$201,866 or approx. 35%.

Conclusion

Council approval of the applications in this report will allow staff to proceed with the property tax adjustments as applicable. The applicant also has the right to appeal the decision to the Assessment Review Board if so desired.

Attachments

Attachment 1 - Tax Appeal Report

Report prepared by:

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Respectfully submitted,

Barry E. Jackson, CGA
Director of Financial Services

Barbara Cribbett, CMA
Commissioner of Finance & City Treasurer

TAX APPEAL REPORT			COUNCIL SEPTEMBER 7, 2010				
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
4198	000.210.36800	2006	-2,160.01	-537.63	-1,041.55	-580.83	EXEMPT - SCHOOL
4952	000.213.06750	2006	-7,689.90	-1,914.02	-3,708.07	-2,067.81	EXEMPT - SCHOOL
4185	000.213.06750	2007	-10,513.80	-2,643.17	-5,135.99	-2,734.64	EXEMPT - SCHOOL
4199	000.210.36800	2007	-2,953.20	-742.43	-1,442.64	-768.13	EXEMPT - SCHOOL
4468	000.331.16030	2007	-111.63	-28.06	-54.53	-29.04	MPAC ERROR
4695	000.320.55000	2007	-5,766.87	-739.89	-1,438.26	-3,588.72	CLASS CHANGE
4179	000.430.55200	2008	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4186	000.213.06750	2008	-10,823.32	-2,748.04	-5,340.23	-2,735.05	EXEMPT - SCHOOL
4200	000.210.36800	2008	-3,040.14	-771.89	-1,500.01	-768.24	EXEMPT - SCHOOL
4457	000.290.31794	2008	-7,139.30	-1,812.67	-3,522.53	-1,804.10	MPAC ERROR
4469	000.331.16030	2008	-114.92	-29.18	-56.70	-29.04	MPAC ERROR
4696	000.320.55000	2008	-6,412.88	-843.29	-1,638.50	-3,931.09	CLASS CHANGE
4749	000.210.98238	2008	-16,109.61	-4,090.23	-7,948.48	-4,070.90	EXEMPT - SCHOOL
4799	000.320.95025	2008	-57,460.66	-7,668.76	-14,900.93	-34,890.97	EXEMPT - CITY
4816	000.060.05000	2008	-318.81	-80.95	-157.30	-80.56	DEMOLITION
4949	000.230.10010	2008	-25,893.80	-3,405.03	-6,615.87	-15,872.90	EXEMPT - REGION
4023	000.213.63184	2009	-27,058.34	-7,010.81	-13,328.95	-6,718.58	EXEMPT - SCHOOL
4201	000.210.36800	2009	-3,032.71	-785.78	-1,493.91	-753.02	EXEMPT - SCHOOL
4290	000.322.13000	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4431	000.020.81000	2009	-318.10	-82.42	-156.70	-78.98	DEMOLITION
4438	000.260.75419	2009	-709.76	-183.90	-349.63	-176.23	FIRE DAMAGE
4440	000.260.75405	2009	-702.42	-182.00	-346.01	-174.41	FIRE DAMAGE
4441	000.260.75406	2009	-702.42	-182.00	-346.01	-174.41	FIRE DAMAGE
4470	000.331.16030	2009	-114.21	-29.59	-56.26	-28.36	MPAC ERROR
4697	000.320.55000	2009	-6,599.05	-908.69	-1,726.31	-3,964.05	CLASS CHANGE
4703	000.214.27200	2009	-13,932.44	-1,935.22	-3,680.95	-8,316.27	CLASS CHANGE
4745	000.260.75418	2009	-762.38	-197.53	-375.55	-189.30	FIRE DAMAGE
4750	000.260.75428	2009	-709.75	-183.90	-349.62	-176.23	FIRE DAMAGE
4755	000.210.16400	2009	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4759	000.260.75403	2009	-528.65	-136.97	-260.42	-131.26	FIRE DAMAGE
4775	000.260.75430	2009	-701.20	-181.68	-345.41	-174.11	FIRE DAMAGE
4800	000.320.95025	2009	-76,241.00	-10,588.10	-20,139.04	-45,513.86	EXEMPT - CITY
4817	000.060.05000	2009	-1,194.66	-309.54	-588.49	-296.63	DEMOLITION
4950	000.230.10010	2009	-44,612.16	-6,143.09	-11,670.54	-26,798.52	EXEMPT - REGION
4953	000.213.06750	2009	-10,808.62	-10,800.51	-5,324.33	-2,683.78	EXEMPT - SCHOOL
4956	000.270.36124	2009	-7,973.86	-2,066.03	-3,927.92	-1,979.91	EXEMPT - SCHOOL
4964	000.423.15320	2009	-50.76	-13.15	-25.01	-12.60	MPAC ERROR
4667	000.271.41448	2010	-1,370.47	-363.17	-669.21	-338.09	TORNADO DAMAGE
4694	000.260.90000	2010	-3,840.66	-543.45	-1,002.03	-2,295.18	EXEMPT - CITY
4699	000.271.41484	2010	-1,910.27	-506.22	-932.78	-471.27	TORNADO DAMAGE
4748	000.320.28233	2010	-903.25	-239.36	-441.06	-222.83	TORNADO DAMAGE
4764	000.311.01010	2010	-1,298.41	-183.73	-338.75	-775.93	EXEMPT - CITY
4765	000.311.02060	2010	-2,007.84	-284.11	-523.85	-1,199.88	EXEMPT - CITY
4766	000.311.03060	2010	-2,436.18	-344.72	-635.60	-1,455.86	EXEMPT - CITY
4769	000.271.41444	2010	-344.46	-91.28	-168.20	-84.98	TORNADO DAMAGE
4793	000.210.52254	2010	-36.14	-5.11	-9.43	-21.60	EXEMPT - CITY
4801	000.320.95025	2010	-41,026.22	-5,861.08	-10,796.87	-24,368.27	EXEMPT - CITY
4802	000.220.75000	2010	-1,734.00	-459.51	-846.71	-427.78	EXEMPT - CITY
4945	000.420.32757	2010	-223.00	-59.10	-108.89	-55.01	MPAC ERROR
4946	000.340.89500	2010	-476.08	-126.16	-232.47	-117.45	DEMOLITION
4947	000.361.50552	2010	0.00	0.00	0.00	0.00	NO ADJUSTMENT
4951	000.230.10010	2010	-60,505.46	-8,561.52	-15,785.87	-36,158.07	EXEMPT - REGION
4954	000.213.06750	2010	-10,682.38	-2,830.83	-5,216.21	-2,635.34	EXEMPT - SCHOOL
4955	000.210.36800	2010	-2,994.19	-793.46	-1,462.06	-738.67	EXEMPT - SCHOOL
4957	000.270.36124	2010	-8,323.19	-2,205.65	-4,064.21	-2,053.33	EXEMPT - SCHOOL
4958	000.291.35305	2010	-12,520.72	-3,318.00	-6,113.87	-3,088.87	EXEMPT - SCHOOL
4959	000.291.76914	2010	-14,946.91	-3,960.93	-7,298.58	-3,687.40	EXEMPT - SCHOOL
4962	000.291.76964	2010	-12,907.59	-3,420.51	-6,302.78	-3,184.30	EXEMPT - CITY
4965	000.423.15320	2010	-48.84	-12.94	-23.85	-12.05	MPAC ERROR
4968	000.291.53008	2010	-3,875.47	-1,027.00	-1,892.39	-956.08	DEMOLITION
4969	000.271.41524	2010	-1,191.00	-315.61	-581.57	-293.82	TORNADO DAMAGE
4973	000.291.53014	2010	-5,086.16	-1,347.83	-2,483.57	-1,254.76	DEMOLITION
4975	000.271.41438	2010	-836.79	-221.75	-408.60	-206.44	TORNADO DAMAGE
4980	000.320.29014	2010	-1,014.51	-268.85	-495.38	-250.28	TORNADO DAMAGE
4985	000.213.63184	2010	-28,750.11	-7,618.78	-14,038.68	-7,092.65	EXEMPT - SCHOOL
		Sub Total	-574,551.64	-106,946.81	-201,866.12	-265,738.72	
		Grand Total	-574,551.64	-106,946.81	-201,866.12	-265,738.72	
		Tax Year	Amount Adjusted				
		2006	(\$9,849.91)				
		2007	(\$19,345.50)				
		2008	(\$127,313.44)				
		2009	(\$196,752.49)				
		2010	(\$221,290.30)				
			(\$574,551.64)	**prior to any applicable Capping Adjustment			