

**TAX ADJUSTMENTS PURSUANT TO SECTION 356 OF THE MUNICIPAL ACT, 2001-  
ALL WARDS**

**Recommendation**

The Director of Financial Services, in consultation with the Manager of Property Tax and Assessment recommends:

That the tax adjustments as outlined on the attached report be approved in accordance with the requirements under the Municipal Act.

**Contribution to Sustainability**

This is not applicable to this report.

**Economic Impact**

There is no economic impact to the City of Vaughan.

**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 approval for the apportionment of property taxes as permitted under the *Municipal Act, 2001*.

**Background - Analysis and Options**

**Section 356 – Division into Parcels:**

Ten (10) applications have been received 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 new parcels based on the apportioned value of assessment. Should any property owner disagree with the recommendation approved by Council, they can appeal the decision to the Assessment Review Board (ARB) for a further hearing.

**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**

There are no Regional Implications in this Report.

### **Conclusion**

Council approval of the recommendations in this report will allow staff to bill the separate property owners their proportionate share, and confirm their right to appeal the decision to the ARB. If no appeals are filed with the ARB, staff will proceed with the property tax apportionments.

### **Attachments**

Attachment 1 – Severance Report

### **Report prepared by:**

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Respectfully submitted,

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Barry E. Jackson, CGA  
Director of Financial Services

# SEVERENCE REPORT

## SECTION 356 MUNICIPAL ACT, S.O. 2001

<u>APPL. # 1</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
5462	000.210.51736.0000	2011	(\$1,676.64)
5463	000.210.51862.0000	2011	\$821.55
5464	000.210.51863.0000	2011	\$855.09
<u>APPL. # 2</u>			
5465	000.210.51737.0000	2011	(\$1,584.04)
5466	000.210.51860.0000	2011	\$792.02
5467	000.210.51861.0000	2011	\$792.02
<u>APPL. # 3</u>			
5468	000.210.51738.0000	2011	(\$1,564.72)
5469	000.210.51858.0000	2011	\$735.42
5470	000.210.51859.0000	2011	\$829.30
<u>APPL. # 4</u>			
5471	000.210.51739.0000	2011	(\$1,545.41)
5472	000.210.51856.0000	2011	\$757.25
5473	000.210.51857.0000	2011	\$788.16
<u>APPL. # 5</u>			
5474	000.210.51740.0000	2011	(\$1,396.87)
5475	000.210.51854.0000	2011	\$698.43
5476	000.210.51855.0000	2011	\$698.44
<u>APPL. # 6</u>			
5477	000.311.65246.0000	2011	(\$3,642.42)
5478	000.311.65363.0000	2011	\$977.09
5479	000.311.65364.0000	2011	\$844.12
5480	000.311.65365.0000	2011	\$844.12
5481	000.311.65366.0000	2011	\$977.09
<u>APPL. # 7</u>			
5482	000.311.65250.0000	2011	(\$3,642.42)
5483	000.311.65367.0000	2011	\$977.09
5484	000.311.65368.0000	2011	\$844.12
5485	000.311.65369.0000	2011	\$844.12
5486	000.311.65384.0000	2011	\$977.09
<u>APPL. # 8</u>			
5487	000.311.65254.0000	2011	(\$3,642.42)
5488	000.311.65385.0000	2011	\$977.09
5489	000.311.65386.0000	2011	\$844.12
5490	000.311.65387.0000	2011	\$844.12
5491	000.311.65388.0000	2011	\$977.09

\*\* ATTACHMENT 1 \*\*

**APPL. # 9**

5492	000.311.00670.0000	2011	(\$5,463.63)
5493	000.311.00671.0000	2011	\$999.56
5494	000.311.00672.0000	2011	\$865.33
5495	000.311.00673.0000	2011	\$865.33
5496	000.311.00674.0000	2011	\$865.33
5497	000.311.00675.0000	2011	\$865.33
5498	000.311.00676.0000	2011	\$1,002.75

**APPL. # 10**

5499	000.210.98630.0000	2011	(\$2,558.38)
5500	000.210.98631.0000	2011	\$628.29
5501	000.210.98632.0000	2011	\$569.27
5502	000.210.98633.0000	2011	\$569.27
5503	000.210.98634.0000	2011	\$791.55

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**GRAND TOTAL**

**(0.00)**

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