

**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 \$39,886. 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

Ninety (90) 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.

Twelve (12) 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 \$211,022. The City portion of this amount is approximately \$39,886, or approximately 19%.

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 \$73,086 or approx. 35%.

Conclusion

Council approval of the applications in this report will allow staff to proceed with the property tax adjustments as applicable. Council approval also gives the applicant 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

TAX APPEAL REPORT				COUNCIL DECEMBER 13, 2011			
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
5061	000.290.96505	2007	(\$101.48)	(\$25.51)	(\$49.57)	(\$27.40)	MPAC ERROR
4746	000.210.15000	2008	(\$5,642.18)	(\$741.95)	(\$1,441.58)	(\$3,458.65)	CLASS CHANGE
5060	000.290.96505	2008	(\$104.48)	(\$26.53)	(\$51.55)	(\$26.40)	MPAC ERROR
4380	000.300.17000	2009	(\$7,054.95)	(\$971.47)	(\$1,845.57)	(\$4,237.91)	DEMOLITION
4747	000.210.15000	2009	(\$9,034.34)	(\$1,244.03)	(\$2,363.38)	(\$5,426.93)	CLASS CHANGE
4779	000.320.72510	2009	(\$99.22)	(\$25.71)	(\$48.87)	(\$24.64)	MPAC ERROR
5006	000.200.05724	2009	(\$18.26)	(\$2.54)	(\$4.82)	(\$10.90)	CLASS CHANGE
5007	000.233.66840	2009	(\$1,617.67)	(\$224.69)	(\$427.39)	(\$965.59)	CLASS CHANGE
5029	000.421.63000	2009	(\$19,785.75)	(\$2,724.50)	(\$5,175.95)	(\$11,885.30)	MPAC ERROR
5059	000.290.96505	2009	(\$104.06)	(\$26.96)	(\$51.26)	(\$25.84)	MPAC ERROR
5358	000.431.86500	2009	(\$2,952.92)	(\$406.62)	(\$772.48)	(\$1,773.82)	CLASS CHANGE
5360	000.330.00500	2009	(\$1,181.87)	(\$306.22)	(\$582.19)	(\$293.46)	FIRE DAMAGE
5369	000.272.39008	2009	(\$98.80)	(\$25.60)	(\$48.67)	(\$24.53)	MPAC ERROR
5376	000.211.38221	2009	(\$146.22)	(\$37.88)	(\$72.03)	(\$36.31)	MPAC ERROR
5388	000.320.39800	2009	(\$190.36)	(\$26.44)	(\$50.29)	(\$113.63)	MPAC ERROR
5393	000.431.83800	2009	(\$72.88)	(\$18.88)	(\$35.90)	(\$18.10)	DEMOLITION
5430	000.360.52000	2009	(\$208.67)	(\$54.07)	(\$102.79)	(\$51.81)	DEMOLITION
5441	000.210.16000	2009	(\$8,058.31)	(\$1,119.31)	(\$2,129.00)	(\$4,810.00)	CLASS CHANGE
5452	000.020.02806	2009	(\$5.82)	(\$1.51)	(\$2.87)	(\$1.44)	MPAC ERROR
4778	000.320.72510	2010	(\$105.02)	(\$27.83)	(\$51.28)	(\$25.91)	MPAC ERROR
5010	000.322.09500	2010	(\$6,492.82)	(\$918.73)	(\$1,693.98)	(\$3,880.11)	DEMOLITION
5030	000.421.63000	2010	(\$20,691.80)	(\$2,927.89)	(\$5,398.49)	(\$12,365.42)	MPAC ERROR
5035	000.280.94600	2010	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5040	000.210.87530	2010	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5054	000.230.49200	2010	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5058	000.290.96505	2010	(\$102.58)	(\$27.18)	(\$50.09)	(\$25.31)	MPAC ERROR
5347	000.260.75407	2010	(\$1,465.35)	(\$388.32)	(\$715.53)	(\$361.50)	FIRE DAMAGE
5349	000.272.43924	2010	(\$1,818.40)	(\$481.88)	(\$887.92)	(\$448.60)	MPAC ERROR
5353	000.212.30140	2010	(\$1,265.75)	(\$335.43)	(\$618.06)	(\$312.26)	DEMOLITION
5356	000.212.70000	2010	(\$915.81)	(\$242.69)	(\$447.19)	(\$225.93)	CLASS CHANGE
5359	000.431.86500	2010	(\$2,888.35)	(\$408.70)	(\$753.57)	(\$1,726.08)	CLASS CHANGE
5361	000.330.00500	2010	(\$1,214.12)	(\$321.75)	(\$592.85)	(\$299.52)	FIRE DAMAGE
5368	000.280.86225	2010	(\$288.04)	(\$41.19)	(\$75.87)	(\$170.98)	CLASS CHANGE
5370	000.272.39008	2010	(\$102.46)	(\$27.15)	(\$50.03)	(\$25.28)	MPAC ERROR
5377	000.211.38221	2010	(\$579.82)	(\$153.65)	(\$283.13)	(\$143.04)	MPAC ERROR
5389	000.320.39800	2010	(\$3,150.23)	(\$450.48)	(\$829.77)	(\$1,869.98)	MPAC ERROR
5394	000.431.83800	2010	(\$329.35)	(\$87.28)	(\$160.82)	(\$81.25)	DEMOLITION
5397	000.011.11234	2010	(\$29.37)	(\$7.78)	(\$14.34)	(\$7.25)	MPAC ERROR
5413	000.214.90500	2010	(\$3,863.64)	(\$1,023.86)	(\$1,886.62)	(\$953.16)	EXEMPT - CITY
5422	000.213.54898	2010	(\$50.59)	(\$13.41)	(\$24.70)	(\$12.48)	MPAC ERROR
5431	000.360.52000	2010	(\$3,696.20)	(\$979.49)	(\$1,804.85)	(\$911.86)	DEMOLITION
5442	000.210.16000	2010	(\$11,478.23)	(\$1,641.40)	(\$3,023.37)	(\$6,813.48)	CLASS CHANGE
5451	000.020.02806	2010	(\$43.97)	(\$11.65)	(\$21.47)	(\$10.85)	MPAC ERROR
5447	000.190.56000	2010	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5031	000.421.63000	2011	(\$21,505.60)	(\$3,120.46)	(\$5,617.26)	(\$12,767.88)	MPAC ERROR
5042	000.210.54020	2011	(\$36.45)	(\$9.86)	(\$17.75)	(\$8.84)	EXEMPT - CITY
5046	000.213.47098	2011	(\$355.14)	(\$96.06)	(\$172.92)	(\$86.16)	EXEMPT - CITY
5047	000.213.47096	2011	(\$1,730.14)	(\$468.00)	(\$842.41)	(\$419.73)	EXEMPT - CITY
5055	000.230.49200	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5057	000.290.96505	2011	(\$102.34)	(\$27.68)	(\$49.83)	(\$24.83)	MPAC ERROR
5064	000.233.79594	2011	(\$11.90)	(\$3.22)	(\$5.79)	(\$2.89)	EXEMPT - CITY
5065	000.350.60500	2011	(\$1,832.47)	(\$265.89)	(\$478.64)	(\$1,087.94)	CLASS CHANGE
5348	000.260.75407	2011	(\$243.13)	(\$65.77)	(\$118.38)	(\$58.98)	FIRE DAMAGE
5350	000.272.43924	2011	(\$1,856.98)	(\$502.31)	(\$904.17)	(\$450.50)	MPAC ERROR
5351	000.260.75430	2011	(\$249.39)	(\$67.46)	(\$121.43)	(\$60.50)	FIRE DAMAGE
5354	000.212.30140	2011	(\$1,630.57)	(\$441.07)	(\$793.92)	(\$395.58)	DEMOLITION

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5355	000.260.75419	2011	(\$255.08)	(\$69.00)	(\$124.20)	(\$61.88)	FIRE DAMAGE
5357	000.280.03100	2011	(\$995.45)	(\$144.44)	(\$260.01)	(\$591.00)	FIRE DAMAGE
5363	000.423.46500	2011	(\$710.07)	(\$192.07)	(\$345.73)	(\$172.27)	DEMOLITION
5371	000.272.39008	2011	(\$107.04)	(\$28.95)	(\$52.12)	(\$25.97)	MPAC ERROR
5372	000.320.39802	2011	(\$8,157.62)	(\$1,196.73)	(\$2,155.24)	(\$4,805.65)	EXEMPT - REGION
5378	000.211.38221	2011	(\$591.89)	(\$160.11)	(\$288.19)	(\$143.59)	MPAC ERROR
5379	000.260.75417	2011	(\$697.93)	(\$188.79)	(\$339.82)	(\$169.32)	FIRE DAMAGE
5380	000.213.46788	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5381	000.213.46789	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5382	000.213.46790	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5383	000.213.46793	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5384	000.213.46795	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5385	000.213.46796	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5390	000.030.75112	2011	(\$2,606.47)	(\$705.05)	(\$1,269.09)	(\$632.33)	FIRE DAMAGE
5391	000.290.04136	2011	(\$418.57)	(\$113.22)	(\$203.81)	(\$101.54)	FIRE DAMAGE
5392	000.271.35918	2011	(\$1,298.40)	(\$351.22)	(\$632.19)	(\$314.99)	FIRE DAMAGE
5395	000.431.83800	2011	(\$341.34)	(\$92.33)	(\$166.20)	(\$82.81)	DEMOLITION
5396	000.300.06500	2011	(\$190.28)	(\$51.47)	(\$92.65)	(\$46.16)	DEMOLITION
5398	000.011.11234	2011	(\$38.08)	(\$10.30)	(\$18.54)	(\$9.24)	MPAC ERROR
5405	000.250.81500	2011	(\$486.76)	(\$131.67)	(\$237.00)	(\$118.09)	DEMOLITION
5414	000.230.66150	2011	(\$9,433.88)	(\$2,551.86)	(\$4,593.36)	(\$2,288.66)	EXEMPT - CITY
5410	000.250.19500	2011	(\$424.56)	(\$114.84)	(\$206.72)	(\$103.00)	DEMOLITION
5411	000.211.79536	2011	(\$13,649.96)	(\$3,692.31)	(\$6,646.17)	(\$3,311.48)	EXEMPT - REGION
5415	000.230.61000	2011	(\$4,471.08)	(\$1,209.43)	(\$2,176.97)	(\$1,084.68)	EXEMPT - CITY
5418	000.213.90051	2011	(\$6,159.17)	(\$1,666.05)	(\$2,998.91)	(\$1,494.21)	EXEMPT - CITY
5423	000.213.54898	2011	(\$199.91)	(\$54.07)	(\$97.34)	(\$48.50)	MPAC ERROR
5424	000.210.10171	2011	(\$45.54)	(\$12.32)	(\$22.17)	(\$11.05)	EXEMPT - CITY
5432	000.360.52000	2011	(\$3,957.09)	(\$1,070.39)	(\$1,926.71)	(\$959.99)	DEMOLITION
5434	000.360.33500	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5443	000.290.27960	2011	(\$3,823.21)	(\$1,034.18)	(\$1,861.52)	(\$927.51)	EXEMPT - SCHOOL
5444	000.290.27980	2011	(\$4,743.07)	(\$1,283.00)	(\$2,309.40)	(\$1,150.67)	EXEMPT - SCHOOL
5445	000.220.34200	2011	(\$551.36)	(\$149.14)	(\$268.46)	(\$133.76)	DEMOLITION
5446	000.230.52151	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5450	000.020.02806	2011	(\$64.25)	(\$17.38)	(\$31.28)	(\$15.59)	MPAC ERROR
		Grand Total:	(\$211,022.31)	(\$39,886.26)	(\$73,086.39)	(\$98,050.68)	
		Tax Year	Amount Adjusted				
		2007	(\$101.48)				
		2008	(\$5,746.66)				
		2009	(\$50,630.10)				
		2010	(\$60,571.90)				
		2011	(\$93,972.17)				
			(\$211,022.31)	***prior to any applicable Capping Adjustment			