

**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.

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:

Sixty-six (66) 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.

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 \$67,133 or approx. 49%.

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

SEVERANCE REPORT

COUNCIL May 24, 2011

SECTION 356, MUNICIPAL ACT, S.O. 2001

<u>APPL. #</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
<u>APPL. # 1</u>			
5066	000.291.35226.0000	2010	(904.73)
5067	000.291.35227.0000	2010	904.73
<u>APPL. # 2</u>			
5068	000.212.42117.0000	2010	(2,378.76)
5069	000.212.42334.0000	2010	1,189.38
5070	000.212.42335.0000	2010	1,189.38
<u>APPL. # 3</u>			
5071	000.212.42118.0000	2010	(2,378.76)
5072	000.212.42336.0000	2010	1,189.38
5073	000.212.42337.0000	2010	1,189.38
<u>APPL. # 4</u>			
5074	000.212.42119.0000	2010	(2,378.76)
5075	000.212.42338.0000	2010	1,189.38
5076	000.212.42339.0000	2010	1,189.38
<u>APPL. # 5</u>			
5077	000.212.42120.0000	2010	(2,378.76)
5078	000.212.42340.0000	2010	1,189.38
5079	000.212.42341.0000	2010	1,189.38
<u>APPL. # 6</u>			
5080	000.212.42121.0000	2010	(2,378.76)
5081	000.212.42342.0000	2010	1,189.38
5082	000.212.42343.0000	2010	1,189.38
<u>APPL. # 7</u>			
5083	000.212.42126.0000	2010	(2,378.76)
5084	000.212.42344.0000	2010	1,189.38
5085	000.212.42345.0000	2010	1,189.38
<u>APPL. # 8</u>			
5086	000.212.42127.0000	2010	(2,378.76)
5087	000.212.42346.0000	2010	1,189.38
5088	000.212.42347.0000	2010	1,189.38
<u>APPL. # 9</u>			
5089	000.212.42128.0000	2010	(2,378.76)
5090	000.212.42348.0000	2010	1,189.38
5091	000.212.42349.0000	2010	1,189.38
<u>APPL. # 10</u>			
5092	000.212.42129.0000	2010	(2,378.76)
5093	000.212.42354.0000	2010	1,189.38
5094	000.212.42355.0000	2010	1,189.38
<u>APPL. # 11</u>			
5095	000.212.42130.0000	2010	(2,378.76)
5096	000.212.42356.0000	2010	1,189.38
5097	000.212.42357.0000	2010	1,189.38
<u>APPL. # 12</u>			
5098	000.212.42462.0000	2010	(899.17)
5099	000.212.70225.0000	2010	(611.84)
5100	000.212.42392.0000	2010	755.50
5101	000.212.42393.0000	2010	755.51

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<u>APPL. #</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
APPL. # 13			
5102	000.212.42463.0000	2010	(990.80)
5103	000.212.70224.0000	2010	(522.68)
5104	000.212.42394.0000	2010	711.34
5105	000.212.42395.0000	2010	802.14
APPL. # 14			
5106	000.212.42464.0000	2010	(998.26)
5107	000.212.70223.0000	2010	(1,129.54)
5108	000.212.42396.0000	2010	1,042.62
5109	000.212.42397.0000	2010	1,085.18
APPL. # 15			
5110	000.212.42461.0000	2010	(899.17)
5111	000.212.70226.0000	2010	(611.84)
5112	000.212.42390.0000	2010	755.51
5113	000.212.42391.0000	2010	755.50
APPL. # 16			
5114	000.270.36240.0000	2010	(5,352.14)
5115	000.270.36251.0000	2010	872.70
5116	000.270.36252.0000	2010	750.64
5117	000.270.36253.0000	2010	750.64
5118	000.270.36254.0000	2010	891.01
5119	000.270.36255.0000	2010	897.10
5120	000.270.36256.0000	2010	1,190.05
APPL. # 17			
5121	000.270.32501.0000	2010	(2,399.55)
5122	000.270.32564.0000	2010	1,199.78
5123	000.270.32565.0000	2010	1,199.77
APPL. # 18			
5124	000.270.32545.0000	2010	(1,587.81)
5125	000.272.41961.0000	2010	(1,248.84)
5126	000.270.32582.0000	2010	1,249.93
5127	000.270.32583.0000	2010	1,586.72
APPL. # 19			
5128	000.270.32553.0000	2010	(1,801.88)
5129	000.272.41961.0000	2010	(588.74)
5130	000.270.32574.0000	2010	1,195.31
5131	000.270.32575.0000	2010	1,195.31
APPL. # 20			
5132	000.270.32555.0000	2010	(1,917.85)
5133	000.272.41961.0000	2010	(472.77)
5134	000.270.32584.0000	2010	1,195.31
5135	000.270.32585.0000	2010	1,195.31
APPL. # 21			
5136	000.270.32561.0000	2010	(2,283.58)
5137	000.272.41969.0000	2010	(107.05)
5138	000.270.32568.0000	2010	1,195.31
5139	000.270.32569.0000	2010	1,195.32
APPL. # 22			
5140	000.272.41834.0000	2010	(2,444.15)
5141	000.272.52004.0000	2010	1,222.07
5142	000.272.52005.0000	2010	1,222.08

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SECTION 356, MUNICIPAL ACT, S.O. 2001

ROLL #

TAX YEAR

AMOUNT ADJUSTED

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SECTION 356, MUNICIPAL ACT, S.O. 2001

<u>APPL. #</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
<u>APPL. # 23</u>			
5143	000.272.41833.0000	2010	(2,444.15)
5144	000.272.52002.0000	2010	1,222.07
5145	000.272.52003.0000	2010	1,222.08
<u>APPL. # 24</u>			
5146	000.272.41835.0000	2010	(2,444.15)
5147	000.272.52006.0000	2010	1,222.07
5148	000.272.52007.0000	2010	1,222.08
<u>APPL. # 25</u>			
5149	000.272.41836.0000	2010	(2,444.15)
5150	000.272.52008.0000	2010	1,222.07
5151	000.272.52009.0000	2010	1,222.08
<u>APPL. # 26</u>			
5152	000.272.41837.0000	2010	(2,444.15)
5153	000.272.52010.0000	2010	1,222.07
5154	000.272.52011.0000	2010	1,222.08
<u>APPL. # 27</u>			
5155	000.272.41839.0000	2010	(2,444.15)
5156	000.272.52014.0000	2010	1,222.07
5157	000.272.52015.0000	2010	1,222.08
<u>APPL. # 28</u>			
5158	000.272.41840.0000	2010	(2,042.15)
5159	000.272.52016.0000	2010	1,021.07
5160	000.272.52017.0000	2010	1,021.08
<u>APPL. # 29</u>			
5161	000.272.41843.0000	2010	(2,042.15)
5162	000.272.52022.0000	2010	1,021.07
5163	000.272.52023.0000	2010	1,021.08
<u>APPL. # 30</u>			
5164	000.272.41846.0000	2010	(3,612.70)
5165	000.272.52028.0000	2010	1,806.35
5166	000.272.52029.0000	2010	1,806.35
<u>APPL. # 31</u>			
5167	000.272.44470.0000	2010	(3,568.10)
5168	000.272.39096.0000	2010	802.82
5169	000.272.39097.0000	2010	677.94
5170	000.272.39098.0000	2010	677.94
5171	000.272.39099.0000	2010	677.94
5172	000.272.39100.0000	2010	731.46
<u>APPL. # 32</u>			
5173	000.311.65210.0000	2010	(3,275.10)
5174	000.311.65215.0000	2010	884.28
5175	000.311.65216.0000	2010	753.27
5176	000.311.65217.0000	2010	753.27
5177	000.311.65219.0000	2010	884.28
<u>APPL. # 33</u>			
5178	000.311.65214.0000	2010	(3,568.10)
5179	000.311.65220.0000	2010	972.61
5180	000.311.65221.0000	2010	811.44
5181	000.311.65223.0000	2010	811.44

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	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
5182	000.311.65224.0000	2010	972.61

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	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
<u>APPL. # 34</u>			
5183	000.311.65222.0000	2010	(3,568.10)
5184	000.311.65231.0000	2010	972.61
5185	000.311.65232.0000	2010	811.44
5186	000.311.65233.0000	2010	811.44
5187	000.311.65235.0000	2010	972.61
<u>APPL. # 35</u>			
5188	000.311.65226.0000	2010	(3,568.10)
5189	000.311.65236.0000	2010	972.61
5190	000.311.65237.0000	2010	811.44
5191	000.311.65239.0000	2010	811.44
5192	000.311.65240.0000	2010	972.61
<u>APPL. # 36</u>			
5193	000.311.65230.0000	2010	(3,568.10)
5194	000.311.65241.0000	2010	916.14
5195	000.311.65243.0000	2010	782.19
5196	000.311.65244.0000	2010	782.19
5197	000.311.65245.0000	2010	1,087.58
<u>APPL. # 37</u>			
5198	000.311.65206.0000	2010	(3,436.26)
5199	000.311.65209.0000	2010	927.79
5200	000.311.65211.0000	2010	790.34
5201	000.311.65212.0000	2010	790.34
5202	000.311.65213.0000	2010	927.79
<u>APPL. # 38</u>			
5203	000.311.65202.0000	2010	(3,002.09)
5204	000.311.65204.0000	2010	1,020.71
5205	000.311.65205.0000	2010	630.44
5206	000.311.65207.0000	2010	630.44
5207	000.311.65208.0000	2010	720.50
<u>APPL. # 39</u>			
5208	000.311.65198.0000	2010	(3,568.10)
5209	000.311.65199.0000	2010	908.14
5210	000.311.65200.0000	2010	784.56
5211	000.311.65201.0000	2010	784.56
5212	000.311.65203.0000	2010	1,090.84
<u>APPL. # 40</u>			
5213	000.272.44461.0000	2010	(5,352.14)
5214	000.272.44258.0000	2010	1,042.26
5215	000.272.44259.0000	2010	698.60
5216	000.272.44260.0000	2010	698.60
5217	000.272.44261.0000	2010	698.60
5218	000.272.44262.0000	2010	698.60
5219	000.272.44263.0000	2010	698.60
5220	000.272.44264.0000	2010	816.88
<u>APPL. # 41</u>			
5221	000.270.59427.0000	2010	(1,443.04)
5222	000.270.59546.0000	2010	822.53
5223	000.270.59547.0000	2010	620.51
<u>APPL. # 42</u>			
5224	000.291.35129.0000	2010	(3,086.40)
5225	000.291.35400.0000	2010	1,654.25

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	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
5226	000.291.35401.0000	2010	1,432.15

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<u>APPL. # 43</u>			
5227	000.291.35130.0000	2010	(2,720.68)
5228	000.291.35402.0000	2010	1,349.28
5229	000.291.35403.0000	2010	1,371.40
<u>APPL. # 44</u>			
5230	000.291.35131.0000	2010	(2,809.89)
5231	000.291.35404.0000	2010	1,404.95
5232	000.291.35405.0000	2010	1,404.94
<u>APPL. # 45</u>			
5233	000.291.35132.0000	2010	(2,881.25)
5234	000.291.35406.0000	2010	1,440.62
5235	000.291.35407.0000	2010	1,440.63
<u>APPL. # 46</u>			
5236	000.291.35133.0000	2010	(3,496.73)
5237	000.291.35408.0000	2010	1,531.82
5238	000.291.35409.0000	2010	1,964.91
<u>APPL. # 47</u>			
5239	000.291.35154.0000	2010	(3,550.24)
5240	000.291.35410.0000	2010	1,854.27
5241	000.291.35411.0000	2010	1,695.97
<u>APPL. # 48</u>			
5242	000.291.35156.0000	2010	(2,640.39)
5243	000.291.35412.0000	2010	1,320.20
5244	000.291.35413.0000	2010	1,320.19
<u>APPL. # 49</u>			
5245	000.291.35157.0000	2010	(2,551.20)
5246	000.291.35414.0000	2010	1,283.25
5247	000.291.35415.0000	2010	1,267.95
<u>APPL. # 50</u>			
5248	000.291.35158.0000	2010	(2,595.79)
5249	000.291.35416.0000	2010	1,297.90
5250	000.291.35417.0000	2010	1,297.89
<u>APPL. # 51</u>			
5251	000.291.35159.0000	2010	(2,595.79)
5252	000.291.35418.0000	2010	1,297.90
5253	000.291.35419.0000	2010	1,297.89
<u>APPL. # 52</u>			
5254	000.290.40200.0000	2010	(5,352.14)
5255	000.290.40194.0000	2010	932.29
5256	000.290.40195.0000	2010	1,061.80
5257	000.290.40196.0000	2010	1,061.80
5258	000.290.40197.0000	2010	1,061.80
5259	000.290.40198.0000	2010	1,234.45
<u>APPL. # 53</u>			
5260	000.290.40205.0000	2010	(5,352.14)
5261	000.290.40199.0000	2010	982.47
5262	000.290.40201.0000	2010	845.08
5263	000.290.40202.0000	2010	845.08
5264	000.290.40203.0000	2010	845.08
5265	000.290.40204.0000	2010	845.08

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	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
5266	000.290.40206.0000	2010	989.35

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<u>APPL. #</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
<u>APPL. # 54</u>			
5267	000.290.40210.0000	2010	(4,460.13)
5268	000.290.40207.0000	2010	960.53
5269	000.290.40208.0000	2010	826.20
5270	000.290.40209.0000	2010	826.20
5271	000.290.40211.0000	2010	826.20
5272	000.290.40212.0000	2010	1,021.00
<u>APPL. # 55</u>			
5273	000.290.40210.0000	2010	(5,352.14)
5274	000.290.40213.0000	2010	1,033.68
5275	000.290.40214.0000	2010	836.49
5276	000.290.40216.0000	2010	836.49
5277	000.290.40217.0000	2010	836.49
5278	000.290.40218.0000	2010	836.49
5279	000.290.40219.0000	2010	972.50
<u>APPL. # 56</u>			
5280	000.290.40220.0000	2010	(3,568.10)
5281	000.290.40221.0000	2010	1,008.08
5282	000.290.40222.0000	2010	815.76
5283	000.290.40223.0000	2010	815.76
5284	000.290.40224.0000	2010	928.50
<u>APPL. # 57</u>			
5285	000.290.40225.0000	2010	(3,568.10)
5286	000.290.40226.0000	2010	923.59
5287	000.290.40227.0000	2010	877.08
5288	000.290.40228.0000	2010	817.27
5289	000.290.40229.0000	2010	950.16
<u>APPL. # 58</u>			
5290	000.290.40230.0000	2010	(5,352.14)
5291	000.290.40231.0000	2010	972.48
5292	000.290.40232.0000	2010	836.49
5293	000.290.40233.0000	2010	836.49
5294	000.290.40234.0000	2010	836.49
5295	000.290.40236.0000	2010	836.49
5296	000.290.40237.0000	2010	1,033.70
<u>APPL. # 59</u>			
5297	000.290.40235.0000	2010	(4,460.13)
5298	000.290.40280.0000	2010	1,020.99
5299	000.290.40281.0000	2010	826.20
5300	000.290.40282.0000	2010	826.20
5301	000.290.40283.0000	2010	826.20
5302	000.290.40284.0000	2010	960.54
<u>APPL. # 60</u>			
5303	000.290.40240.0000	2010	(5,352.14)
5304	000.290.40285.0000	2010	982.50
5305	000.290.40286.0000	2010	845.07
5306	000.290.40287.0000	2010	845.07
5307	000.290.40288.0000	2010	845.07
5308	000.290.40289.0000	2010	845.07
5309	000.290.40290.0000	2010	989.36

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<u>APPL. #</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
<u>APPL. # 61</u>			
5310	000.290.40245.0000	2010	(5,352.14)
5311	000.290.40296.0000	2010	405.71
5312	000.290.40295.0000	2010	951.84
5313	000.290.40291.0000	2010	1,115.67
5314	000.290.40292.0000	2010	959.64
5315	000.290.40293.0000	2010	959.64
5316	000.290.40294.0000	2010	959.64
<u>APPL. # 62</u>			
5317	000.290.40250.0000	2010	(4,460.13)
5318	000.290.40297.0000	2010	886.14
5319	000.290.40252.0000	2010	862.48
5320	000.290.40253.0000	2010	862.48
5321	000.290.40254.0000	2010	986.55
5322	000.290.40298.0000	2010	862.48
<u>APPL. # 63</u>			
5323	000.290.40255.0000	2010	(3,568.10)
5324	000.290.40256.0000	2010	887.38
5325	000.290.40257.0000	2010	763.26
5326	000.290.40258.0000	2010	763.26
5327	000.290.40259.0000	2010	1,154.20
<u>APPL. # 64</u>			
5328	000.290.40260.0000	2010	(3,568.10)
5329	000.290.40261.0000	2010	1,067.21
5330	000.290.40262.0000	2010	790.77
5331	000.290.40263.0000	2010	790.77
5332	000.290.40264.0000	2010	919.35
<u>APPL. # 65</u>			
5333	000.290.40265.0000	2010	(4,460.13)
5334	000.290.40266.0000	2010	940.71
5335	000.290.40267.0000	2010	809.14
5336	000.290.40268.0000	2010	809.14
5337	000.290.40269.0000	2010	809.14
5338	000.290.40271.0000	2010	1,092.00
<u>APPL. # 66</u>			
5339	000.290.40270.0000	2010	(2,676.08)
5340	000.290.40272.0000	2010	985.93
5341	000.290.40273.0000	2010	814.46
5342	000.290.40274.0000	2010	875.69

GRAND TOTAL	0.00
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