

**TAX ADJUSTMENTS PURSUANT TO SECTIONS 354, 357 AND 358
OF THE MUNICIPAL ACT, S.O. 2001 - ALL WARDS**

Recommendation

The Commissioner of Finance & City Treasurer and the Director of Financial Services, in consultation with the Manager of Property Tax & Assessment, recommends:

1. 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 \$19,780. 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 354, 357 and 358 of the *Municipal Act, 2001*.

Background - Analysis and Options

Sixteen (16) 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 354, 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.

Two (2) applications have been included for Council's consideration but do not require adjustment. They do not qualify for any adjustment under sections 354, 357 and 358 of the *Municipal Act, 2001, as amended*.

The total cancellation, reduction or refund of taxes, as recommended is \$129,572. The City portion of this amount is approximately \$19,780, or approximately 15%.

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 \$34,585 or approx. 27%.

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:

Maureen E. Zabiuk, A.I.M.A., CMTP
Manager, Property Tax & Assessment
Ext. 8268

Respectfully submitted,

John Henry, CMA
Commissioner of Finance and City Treasurer

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT						COUNCIL MARCH 18, 2014	
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
6445	000.232.35000	2009	(3,766.22)	(518.61)	(985.24)	(2,262.37)	EXEMPT - CITY
6444	000.232.35000	2010	(3,765.13)	(532.77)	(982.32)	(2,250.04)	EXEMPT - CITY
6443	000.232.35000	2011	(3,767.33)	(546.64)	(984.03)	(2,236.66)	EXEMPT - CITY
6447	000.210.10171	2012	(46.50)	(12.81)	(22.64)	(11.05)	EXEMPT - CITY
6442	000.232.35000	2012	(3,785.83)	(563.71)	(996.81)	(2,225.31)	EXEMPT - CITY
6393	000.250.46000	2012	(395.40)	(108.89)	(192.56)	(93.95)	DEMOLITION
6128	000.321.01211	2012	0.00	0.00	0.00	0.00	NO ADJUSTMENT
5953	000.420.34000	2012	(601.73)	(165.72)	(293.04)	(142.97)	DEMOLITION
6446	000.201.16500	2013	(48,349.22)	(7,266.89)	(12,633.65)	(28,448.68)	EXEMPT - CITY LEASE
6287	000.210.52540	2013	(401.83)	(60.39)	(105.00)	(236.44)	EXEMPT - CITY
6286	000.220.01025	2013	(47.75)	(13.32)	(23.14)	(11.29)	EXEMPT - CITY
6441	000.232.35000	2013	(4,057.77)	(609.89)	(1,060.29)	(2,387.59)	EXEMPT - CITY
6392	000.250.46000	2013	(944.03)	(263.29)	(457.57)	(223.17)	DEMOLITION
6448	000.281.57000	2013	(58,461.45)	(8,786.75)	(15,275.98)	(34,398.72)	EXEMPT - CITY LEASE
6173	000.321.01211	2013	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6436	000.420.34000	2013	(1,181.73)	(329.58)	(572.79)	(279.36)	DEMOLITION
Grand Total:			(129,571.92)	(19,779.26)	(34,585.06)	(75,207.60)	
		Tax Yr	Amt Adjusted				
		2009	(3,766.22)				
		2010	(3,765.13)				
		2011	(3,767.33)				
		2012	(4,829.46)				
		2013	(113,443.78)				
			(129,571.92)	***prior to any applicable Capping Adjustment			