

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES MARCH 21, 2017

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

Deputations with respect to this matter were permitted pursuant to Section 356 of the Municipal Act.

No one appeared either in support of or in opposition to this matter.

MOVED by Councillor Iafrate
seconded by Councillor Carella

1. That the recommendation contained in the following report of the Chief Financial Officer & City Treasurer and the Director of Financial Services/Deputy Treasurer, dated March 21, 2017, be approved:

CARRIED

Recommendation

The Chief Financial Officer & City Treasurer and the Director of Financial Services/Deputy Treasurer, in consultation with the Manager of Property Tax & 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 after the meeting of Council and these will detail 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:

Twelve (12) 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 on the single piece are apportioned to the various parts in accordance with the assessment.

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES MARCH 21, 2017

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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 Term of Council Service Excellence Strategy Map (2014-2018)

Council approval for the apportionment of property taxes supports the strategic priorities established by the Service Excellence Strategy Map, in particular Consistent Service Delivery as well as to ensure "Financial Sustainability".

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:

Maureen Zabiuk, AIMA, CMTP
Manager, Property Tax & Assessment
Ext. 8268

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

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

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Maureen Zabiuk, AIMA, CMTP
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Respectfully submitted,

Laura Mirabella-Siddall, CPA, CA
Chief Financial Officer & City Treasurer

Dean Ferraro, CPA, CA
Director of Financial Services/Deputy Treasurer

SEVERENCE REPORT**COUNCIL March 21 2017****SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001**

<u>APPL. # 1</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
7125	000.212.05300.0000	2016	(11,950.98)
7126	000.212.05301.0000	2016	1,673.16
7127	000.212.05302.0000	2016	1,673.13
7128	000.212.05303.0000	2016	1,732.89
7129	000.212.05304.0000	2016	1,792.65
7130	000.212.05305.0000	2016	1,673.13
7131	000.212.05306.0000	2016	1,673.13
7132	000.212.05307.0000	2016	1,732.89
<u>APPL. # 2</u>			
7133	000.010.27501.0000	2016	(7,709.82)
7134	000.010.27503.0000	2016	2,182.27
7135	000.010.27504.0000	2016	5,527.55
<u>APPL. # 3</u>			
7136	000.190.73500.0000	2016	(7,824.05)
7137	000.190.73501.0000	2016	3,912.02
7138	000.190.73502.0000	2016	3,912.03
<u>APPL. # 4</u>			
7139	000.041.43001.0000	2016	(9,586.30)
7140	000.041.43004.0000	2016	4,718.17
7141	000.041.43005.0000	2016	4,868.13
<u>APPL. # 5</u>			
7142	000.361.37576.0000	2016	(2,040.19)
7143	000.361.37629.0000	2016	1,081.30
7144	000.361.37630.0000	2016	958.89
<u>APPL. # 6</u>			
7145	000.361.37588.0000	2016	(1,566.23)
7146	000.361.37669.0000	2016	830.10
7147	000.361.37670.0000	2016	736.13
<u>APPL # 7</u>			
7148	000.361.37589.0000	2016	(1,817.84)
7149	000.361.37671.0000	2016	908.92
7150	000.361.37672.0000	2016	908.92
<u>APPL # 8</u>			
7151	000.361.37590.0000	2016	(1,922.85)
7152	000.361.37673.0000	2016	961.42
7153	000.361.37674.0000	2016	961.43

SEVERENCE REPORT

SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001

COUNCIL March 21 2017**APPL # 9**

7154	000.361.37595.0000	2016	(2,188.47)
7157	000.361.37677.0000	2016	1,094.23
7158	000.361.37678.0000	2016	1,094.24

APPL # 10

7160	000.361.37596.0000	2016	(2,680.60)
7161	000.361.37679.0000	2016	1,313.49
7162	000.361.37680.0000	2016	1,367.11

APPL # 11

7167	000.361.37378.0000	2016	(1,574.74)
7168	000.361.38171.0000	2016	818.86
7169	000.361.38172.0000	2016	755.88

APPL # 12

7170	000.361.37383.0000	2016	(1,574.74)
7171	000.361.38185.0000	2016	740.13
7172	000.361.38186.0000	2016	834.61

GRAND TOTAL	0.00
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