

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES MARCH 21, 2017

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

Deputations with respect to this matter were permitted pursuant to Section 354, 357 and 358 of the Municipal Act.

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

MOVED by Councillor Iafrate
seconded by Councillor Yeung Racco

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 schedule 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 \$50,423. 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

Twenty-eight (28) 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.

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES MARCH 21, 2017

Minute No. 32 – Page 2

The total cancellation, reduction or refund of taxes, as recommended is \$255,522. The City portion of this amount is approximately \$50,423, or approximately 20%.

Approval of these adjustments will allow the applicant the right to appeal the decision to the Assessment Review Board.

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

The cancellation or increase of property taxes as permitted under Section 354, 357 and 358 of the *Municipal Act, 2001*, 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

The Region’s share of these property tax adjustments is approximately \$87,906 or approx. 34%.

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

1. Tax Appeal 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.)

COUNCIL MARCH 21, 2017

TAX ADJUSTMENTS PURSUANT TO SECTIONS 354, 357 AND 358 OF THE MUNICIPAL ACT, S.O. 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

TAX APPEAL REPORT							COUNCIL MARCH 21, 2017
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
7186	000.030.26000	2009	(\$8,133.46)	(2,107.38)	(4,006.54)	(2,019.54)	EXEMPT- PLACE OF WORSHIP
5865	000.030.26000	2010	(\$9,886.20)	(2,619.84)	(4,827.43)	(2,438.93)	EXEMPT- PLACE OF WORSHIP
5866	000.030.26000	2011	(\$10,228.79)	(2,766.89)	(4,980.40)	(2,481.50)	EXEMPT- PLACE OF WORSHIP
5867	000.030.26000	2012	(\$10,574.34)	(2,912.17)	(5,149.70)	(2,512.47)	EXEMPT- PLACE OF WORSHIP
6897	000.030.26000	2013	(\$9,823.75)	(2,739.84)	(4,761.57)	(2,322.34)	EXEMPT- PLACE OF WORSHIP
6896	000.030.26000	2014	(\$9,893.17)	(2,781.96)	(4,782.36)	(2,328.85)	EXEMPT- PLACE OF WORSHIP
6895	000.030.26000	2015	(\$10,044.81)	(2,829.62)	(4,875.75)	(2,339.44)	EXEMPT- PLACE OF WORSHIP
6952	000.190.53500	2015	(\$483.57)	(73.36)	(126.45)	(283.76)	MPAC ERROR
7155	000.213.80510	2015	(\$2,025.39)	(570.55)	(983.12)	(471.72)	DEMOLITION
7105	000.232.45400	2015	(\$28,617.04)	(4,358.38)	(7,506.25)	(16,752.41)	CLASS CHANGE
7107	000.310.06060	2015	(\$53.94)	(15.20)	(26.18)	(12.56)	MPAC ERROR
7120	000.330.13450	2015	(\$20,568.05)	(3,120.17)	(5,378.55)	(12,069.33)	EXEMPT - MTO
6776	000.331.46551	2015	(\$4,741.39)	(1,335.65)	(2,301.47)	(1,104.27)	EXEMPT-place of worship
7191	000.361.37615	2015	(\$1,023.27)	(288.25)	(496.69)	(238.33)	EXEMPT - CITY
7189	000.030.26000	2016	(\$10,214.51)	(2,888.66)	(4,972.42)	(2,353.43)	EXEMPT- PLACE OF WORSHIP
7122	000.010.44316	2016	(\$758.75)	(214.57)	(369.36)	(174.82)	FIRE DAMAGE
7086	000.010.53500	2016	(\$779.61)	(220.48)	(379.50)	(179.63)	DEMOLITION
7187	000.190.53500	2016	(\$682.42)	(102.84)	(177.02)	(402.56)	MPAC ERROR
7190	000.201.16500	2016	(\$49,838.58)	(7,510.67)	(12,928.13)	(29,399.78)	CITY LEASE
7116	000.212.85000	2016	(\$3,953.32)	(595.76)	(1,025.49)	(2,332.07)	DEMOLITION
7156	000.213.80510	2016	(\$3,173.68)	(897.52)	(1,544.95)	(731.21)	DEMOLITION
7163	000.232.11000	2016	(\$387.49)	(58.55)	(100.79)	(228.15)	DEMOLITION
7106	000.232.45400	2016	(\$31,463.88)	(4,754.19)	(8,183.75)	(18,525.94)	CLASS CHANGE
7117	000.290.16003	2016	(\$2,408.94)	(681.25)	(1,172.67)	(555.02)	RENOVATIONS
7108	000.310.06060	2016	(\$65.27)	(18.46)	(31.77)	(15.04)	MPAC ERROR
7121	000.321.00806	2016	(\$587.15)	(88.48)	(152.31)	(346.36)	RENOVATIONS
7119	000.330.13450	2016	(\$24,444.47)	(3,683.78)	(6,340.90)	(14,419.79)	EXEMPT - MTO
7123	000.331.19020	2016	(\$666.40)	(188.46)	(324.40)	(153.54)	EXEMPT-senior disabled
		Grand Total:	(\$255,521.64)	(50,422.93)	(87,905.92)	(117,192.79)	
		Tax Yr	Amt Adjusted				
		2009	(\$8,133.46)		-		
		2010	(\$9,886.20)				
		2011	(\$10,228.79)				
		2012	(\$10,574.34)				
		2013	(\$9,823.75)				
		2014	(\$9,893.17)				
		2015	(\$67,557.46)				
		2016	(\$129,424.47)				
			(\$255,521.64)	***prior to any applicable Capping Adjustment			