

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

Recommendation

The Commissioner of Finance & 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:

Thirty-three (33) 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.

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.

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:

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Respectfully submitted,

John Henry, CPA, CMA
Commissioner of Finance & City Treasurer

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

SEVERENCE REPORT

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SECTION 356, MUNICIPAL ACT, S.O. 2001

	<u>ROLL #</u>	<u>PROPERTY ADDRESS</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
<u>APPL. # 1</u>				
6564	000.220.00987.0000	0 BARLI CRES	2013	(1,301.21)
6565	000.220.01082.0000	87 BARLI CRES	2013	650.60
6566	000.220.01083.0000	85 BARLI CRES	2013	650.61
<u>APPL # 2</u>				
6567	000.220.00987.0000	0 BARLI CRES	2014	(2,582.15)
6568	000.220.01082.0000	87 BARLI CRES	2014	1,291.07
6569	000.220.01083.0000	85 BARLI CRES	2014	1,291.08
<u>APPL. # 3</u>				
6570	000.220.00988.0000	0 BARLI CRES	2013	(1,375.67)
6571	000.220.01084.0000	81 BARLI CRES	2013	642.44
6572	000.220.01085.0000	79 BARLI CRES	2013	733.23
<u>APPL. # 4</u>				
6573	000.220.00988.0000	0 BARLI CRES	2014	(2,733.01)
6574	000.220.01084.0000	81 BARLI CRES	2014	1,276.56
6575	000.220.01085.0000	79 BARLI CRES	2014	1,456.45
<u>APPL.# 5</u>				
6576	000.300.37500.0000	8469 ISLINGTON AVE	2014	(9,246.55)
6577	000.300.37503.0000	8469 ISLINGTON AVE UNIT 1	2014	661.26
6578	000.300.37504.0000	8469 ISLINGTON AVE UNIT 2	2014	606.14
6579	000.300.37505.0000	8469 ISLINGTON AVE UNIT 3	2014	606.14
6580	000.300.37506.0000	8469 ISLINGTON AVE UNIT 4	2014	606.14
6581	000.300.37507.0000	8469 ISLINGTON AVE UNIT 5	2014	606.14
6582	000.300.37508.0000	8469 ISLINGTON AVE UNIT 6	2014	606.14
6583	000.300.37509.0000	8469 ISLINGTON AVE UNIT 7	2014	606.14
6584	000.300.37510.0000	8469 ISLINGTON AVE UNIT 8	2014	789.84
6585	000.300.37511.0000	8469 ISLINGTON AVE UNIT 9	2014	642.88
6586	000.300.37512.0000	8469 ISLINGTON AVE UNIT 10	2014	609.82
6587	000.300.37513.0000	8469 ISLINGTON AVE UNIT 11	2014	609.82
6588	000.300.37514.0000	8469 ISLINGTON AVE UNIT 12	2014	628.19
6589	000.300.37515.0000	8469 ISLINGTON AVE UNIT 13	2014	723.71
6590	000.300.37517.0000	8469 ISLINGTON AVE	2014	944.19

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<u>APPL. # 6</u>				
6591	000.210.26640.0000	52-60 GRAND TRUNK	2014	(2,646.50)
6592	000.210.26650.0000	30-38 GRAND TRUNK	2014	(2,673.44)
6593	000.210.74006.0000	0 GRAND TRUNK AVE	2014	(2,169.39)
6594	000.210.26645.0000	40-50 GRAND TRUNK	2014	(2,904.62)
6595	000.210.74043.0000	60 GRAND TRUNK AVE	2014	823.82
6596	000.210.74044.0000	58 GRAND TRUNK AV	2014	599.15
6597	000.210.76045.0000	56 GRAND TRUNK AVE	2014	599.15
6598	000.210.74046.0000	54 GRAND TRUNK AVE	2014	599.15
6599	000.210.74047.0000	52 GRAND TRUNK AVE	2014	711.48
6600	000.210.74048.0000	38 GRAND TRUNK AV	2014	674.04
6601	000.210.74049.0000	36 GRAND TRUNK AV	2014	599.15
6602	000.210.74050.0000	34 GRAND TRUNK AV	2014	599.15
6603	000.210.74051.0000	32 GRAND TRUNK AVE	2014	599.15
6604	000.210.74052.0000	30 GRAND TRUNK AVE	2014	786.37
6605	000.210.74059.0000	50 GRAND TRUNK AVE	2014	684.61
6606	000.210.74060.0000	48 GRAND TRUNK AV	2014	608.53
6607	000.210.74061.0000	46 GRAND TRUNK AVE	2014	608.53
6608	000.210.74062.0000	44 GRAND TRUNK AV	2014	608.53
6609	000.210.74063.0000	42 GRAND TRUNK AVE	2014	608.53
6610	000.210.74064.0000	40 GRAND TRUNK AV	2014	684.61
<u>APPL # 7</u>				
6613	000.272.41940.0000	2-12 ZACHARY PL	2014	(4,664.23)
6614	000.272.41946.0000	2 ZACHARY PL	2014	1,051.78
6615	000.272.41947.0000	4 ZACHARY PL	2014	706.69
6616	000.272.41948.0000	6 ZACHARY PL	2014	706.69
6617	000.272.41951.0000	8 ZACHARY PL	2014	706.69
6618	000.272.41952.0000	10 ZACHARY PL	2014	706.69
6619	000.272.41953.0000	12 ZACHARY PL	2014	785.69
<u>APPL # 8</u>				
6620	000.272.41945.0000	14-22 ZACHARY PL	2014	(4,345.23)
6621	000.272.41956.0000	14 ZACHARY PL	2014	913.52
6622	000.272.41957.0000	16 ZACHARY PL	2014	839.41
6623	000.272.41958.0000	18 ZACHARY PL	2014	839.41
6624	000.272.41959.0000	20 ZACHARY PL	2014	839.41
6625	000.272.41971.0000	22 ZACHARY PL	2014	913.48
<u>APPL # 9</u>				
6626	000.272.42430.0000	0 ZACHARY PL	2014	(4,310.76)
6627	000.272.42431.0000	70 ZACHARY PL	2014	1,302.51
6628	000.272.42432.0000	68 ZACHARY PL	2014	964.60
6629	000.272.42433.0000	66 ZACHARY PL	2014	964.60
6630	000.272.42434.0000	64 ZACHARY PL	2014	1,079.05

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<u>APPL # 10</u>				
6631	000.272.42435.0000	0 ZACHARY PL	2014	(5,388.43)
6632	000.272.42436.0000	62 ZACHARY PL	2014	1,300.47
6633	000.272.42437.0000	60 ZACHARY PL	2014	1,003.03
6634	000.272.42438.0000	58 ZACHARY PL	2014	991.38
6635	000.272.42439.0000	56 ZACHARY PL	2014	991.38
6636	000.272.42441.0000	54 ZACHARY PL	2014	1,102.17
<u>APPL # 11</u>				
6637	000.272.42440.0000	0 ZACHARY PL	2014	(4,310.76)
6638	000.272.42442.0000	52 ZACHARY PL	2014	1,092.14
6639	000.272.42443.0000	50 ZACHARY PL	2014	982.34
6640	000.272.42444.0000	48 ZACHARY PL	2014	982.34
6641	000.272.42446.0000	46 ZACHARY PL	2014	1,253.94
<u>APPL # 12</u>				
6642	000.272.42445.0000	0 ZACHARY PL	2014	(4,310.76)
6643	000.272.42447.0000	40 ZACHARY PL	2014	1,225.79
6644	000.272.42448.0000	38 ZACHARY PL	2014	997.04
6645	000.272.42449.0000	36 ZACHARY PL	2014	997.04
6646	000.272.42451.0000	34 ZACHARY PL	2014	1,090.89
<u>APPL # 13</u>				
6647	000.272.42450.0000	0 ZACHARY PL	2014	(5,388.43)
6648	000.272.42452.0000	32 ZACHARY PL	2014	1,139.88
6649	000.272.42453.0000	30 ZACHARY PL	2014	1,036.23
6650	000.272.42454.0000	28 ZACHARY PL	2014	1,036.23
6651	000.272.42456.0000	26 ZACHARY PL	2014	1,036.23
6652	000.272.42457.0000	24 ZACHARY PL	2014	1,139.86
<u>APPL # 14</u>				
6653	000.361.32289.0000	98-108 BARONS ST	2014	(6,943.57)
6654	000.361.32165.0000	108 BARONS ST	2014	1,182.73
6655	000.361.32166.0000	106 BARONS ST	2014	1,086.51
6656	000.361.32167.0000	104 BARONS ST	2014	1,086.51
6657	000.361.32169.0000	102 BARONS ST	2014	1,086.51
6658	000.361.32170.0000	100 BARONS ST	2014	1,086.51
6659	000.361.32171.0000	98 BARONS ST	2014	1,414.80
<u>APPL # 15</u>				
6660	000.361.32295.0000	124-130 BARONS ST	2014	(4,629.02)
6661	000.361.32155.0000	130 BARONS ST	2014	1,203.56
6662	000.361.32157.0000	128 BARONS ST	2014	1,110.96
6663	000.361.32158.0000	126 BARONS ST	2014	1,110.96
6664	000.361.32159.0000	124 BARONS ST	2014	1,203.54

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<u>APPL # 16</u>				
6665	000.361.32301.0000	134-140 BARONS ST	2014	(4,629.02)
6666	000.361.32151.0000	140 BARONS ST	2014	1,203.56
6667	000.361.32152.0000	138 BARONS ST	2014	1,110.96
6668	000.361.32153.0000	136 BARONS ST	2014	1,110.96
6669	000.361.32154.0000	134 BARONS ST	2014	1,203.54
<u>APPL # 17</u>				
6670	000.361.32379.0000	68-78 MOODY DR	2014	(6,943.57)
6671	000.361.32434.0000	78 MOODY DR	2014	1,290.39
6672	000.361.32435.0000	76 MOODY DR	2014	1,110.96
6673	000.361.32436.0000	74 MOODY DR	2014	1,110.96
6674	000.361.32437.0000	72 MOODY DR	2014	1,110.96
6675	000.361.32438.0000	70 MOODY DR	2014	1,110.96
6676	000.361.32439.0000	68 MOODY DR	2014	1,209.34
<u>APPL # 18</u>				
6679	000.361.32373.0000	142-152 MOODY DR	2014	(2,410.67)
6680	000.361.32452.0000	142 MOODY DR	2014	482.13
6681	000.361.32453.0000	144 MOODY DR	2014	368.83
6682	000.361.32454.0000	146 MOODY DR	2014	366.42
6683	000.361.32455.0000	148 MOODY DR	2014	366.42
6684	000.361.32456.0000	150 MOODY DR	2014	368.83
6685	000.361.32457.0000	152 MOODY DR	2014	458.04
<u>APPL # 19</u>				
6686	000.361.32385.0000	58-64 MOODY DR	2014	(4,629.02)
6687	000.361.32440.0000	64 MOODY DR	2014	1,203.56
6688	000.361.32441.0000	62 MOODY DR	2014	1,110.96
6689	000.361.32442.0000	60 MOODY DR	2014	1,110.96
6690	000.361.32443.0000	58 MOODY DR	2014	1,203.54
<u>APPL # 20</u>				
6691	000.361.32391.0000	28-36 MOODY DR	2014	(4,629.02)
6692	000.361.32448.0000	36 MOODY DR	2014	1,217.56
6693	000.361.32449.0000	32 MOODY DR	2014	1,033.77
6694	000.361.32450.0000	30 MOODY DR	2014	1,033.77
6695	000.361.32451.0000	28 MOODY DR	2014	1,343.92
<u>APPL # 21</u>				
6696	000.361.31957.0000	42-46 MOODY DR	2014	(2,785.13)
6697	000.361.32446.0000	46 MOODY DR	2014	1,447.06
6698	000.361.32447.0000	42 MOODY DR	2014	1,338.07

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<u>APPL # 22</u>				
6699	000.361.32077.0000	7-9 DUNEDIN DR	2014	(2,522.83)
6700	000.361.32078.0000	7 DUNEDIN DR	2014	1,261.42
6701	000.361.32079.0000	9 DUNEDIN DR	2014	1,261.41
<u>APPL # 23</u>				
6702	000.361.32074.0000	1-5 DUNEDIN DR	2014	(2,792.86)
6703	000.361.32075.0000	1 DUNEDIN DR	2014	1,480.04
6704	000.361.32076.0000	5 DUNEDIN DR	2014	1,312.82
<u>APPL # 24</u>				
6705	000.361.32080.0000	11-15 DUNEDIN DR	2014	(2,522.83)
6706	000.361.32081.0000	11 DUNEDIN DR	2014	1,261.42
6707	000.361.32082.0000	15 DUNEDIN DR	2014	1,261.41
<u>APPL # 25</u>				
6708	000.361.32083.0000	19-21 DUNEDIN DR	2014	(2,522.83)
6709	000.361.32084.0000	19 DUNEDIN DR	2014	1,261.42
6711	000.361.32085.0000	21 DUNEDIN DR	2014	1,261.41
<u>APPL # 26</u>				
6712	000.361.32113.0000	53-55 DUNEDIN DR	2014	(2,522.83)
6713	000.361.32114.0000	53 DUNEDIN DR	2014	1,261.42
6714	000.361.32115.0000	55 DUNEDIN DR	2014	1,261.41
<u>APPL # 27</u>				
6715	000.361.32116.0000	59-61 DUNEDIN DR	2014	(2,522.83)
6716	000.361.32117.0000	59 DUNEDIN DR	2014	1,261.42
6717	000.361.32118.0000	61 DUNEDIN DR	2014	1,261.41
<u>APPL # 28</u>				
6718	000.361.32119.0000	65-67 DUNEDIN DR	2014	(2,522.83)
6719	000.361.32120.0000	65 DUNEDIN DR	2014	1,261.42
6720	000.361.32121.0000	67 DUNEDIN DR	2014	1,261.41
<u>APPL # 29</u>				
6721	000.361.32122.0000	71-73 DUNEDIN DR	2014	(2,746.56)
6722	000.361.32123.0000	71 DUNEDIN DR	2014	1,299.04
6723	000.361.32124.0000	73 DUNEDIN DR	2014	1,447.52
<u>APPL # 30</u>				
6724	000.361.32125.0000	150-152 BARONS ST	2014	(2,522.83)
6725	000.361.32146.0000	152 BARONS ST	2014	1,261.42
6726	000.361.32147.0000	150 BARONS ST	2014	1,261.41

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<u>APPL # 31</u>				
6727	000.361.32128.0000	146-148 BARONS ST	2014	(2,522.83)
6728	000.361.32148.0000	148 BARONS ST	2014	1,261.42
6729	000.361.32149.0000	146 BARONS ST	2014	1,261.41
<u>APPL # 32</u>				
6730	000.361.32131.0000	118-120 BARONS ST	2014	(2,522.83)
6731	000.361.32160.0000	120 BARONS ST	2014	1,261.42
6732	000.361.32161.0000	118 BARONS ST	2014	1,261.41
<u>APPL # 33</u>				
6733	000.361.32134.0000	114-116 BARONS ST	2014	(2,522.83)
6734	000.361.32163.0000	116 BARONS ST	2014	1,261.42
6735	000.361.32164.0000	114 BARONS ST	2014	1,261.41
GRAND TOTAL				0.00