

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 & 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 \$24,695. 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

Forty-five (45) 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.

Seven (7) 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 \$145,536. The City portion of this amount is approximately \$24,695, or approximately 17%.

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

Relationship to Vaughan Vision 2020/Strategic Plan

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 \$42,536 or approx. 29%.

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,

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

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

TAX APPEAL REPORT							COUNCIL MARCH 24, 2015
SECTION 354, 357, 358 MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
6251	000.230.36025	2012	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6515	000.300.71059	2012	(\$20.76)	(\$5.72)	(\$10.11)	(\$4.93)	MPAC ERROR
6610	000.200.05500	2013	(\$4,389.58)	(\$659.75)	(\$1,147.00)	(\$2,582.83)	EXEMPT - CITY LEASE
6079	000.211.01250	2013	(\$621.13)	(\$173.23)	(\$301.06)	(\$146.84)	EXEMPT - CITY
6483	000.230.50575	2013	(\$15,857.48)	(\$2,383.38)	(\$4,143.56)	(\$9,330.54)	RENOVATION
6554	000.290.19072	2013	(\$214.98)	(\$59.95)	(\$104.20)	(\$50.83)	GROW-OP DAMAGE
6512	000.290.56316	2013	(\$35.33)	(\$9.85)	(\$17.13)	(\$8.35)	FIRE DAMAGE
6514	000.300.71059	2013	(\$230.96)	(\$64.41)	(\$111.95)	(\$54.60)	MPAC ERROR
6488	000.312.08700	2013	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6517	000.330.77900	2013	(\$2,265.54)	(\$631.86)	(\$1,098.11)	(\$535.57)	FIRE DAMAGE
6487	000.350.42000	2013	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6523	000.351.75500	2013	(\$688.88)	(\$103.54)	(\$180.00)	(\$405.34)	CLASS CHANGE
6486	000.423.18000	2013	(\$61.36)	(\$17.11)	(\$29.74)	(\$14.51)	FLOOD DAMAGE
6518	000.010.66010	2014	(\$894.16)	(\$251.44)	(\$432.24)	(\$210.48)	DEMOLITION
6551	000.041.51000	2014	(\$1,981.38)	(\$557.16)	(\$957.80)	(\$466.42)	DEMOLITION
6550	000.060.21500	2014	(\$310.13)	(\$87.21)	(\$149.92)	(\$73.00)	DEMOLITION
6612	000.200.05500	2014	(\$4,388.77)	(\$663.14)	(\$1,140.20)	(\$2,585.43)	EXEMPT-CITY LEASE
6524	000.210.20055	2014	(\$2,097.55)	(\$320.09)	(\$550.18)	(\$1,227.28)	FLOOD DAMAGE
6547	000.213.46744	2014	(\$2,498.55)	(\$377.53)	(\$649.12)	(\$1,471.90)	EXEMPT-PLACE OF WORSHIP
6752	000.230.08025	2014	(\$65,183.85)	(\$9,849.28)	(\$16,934.76)	(\$38,399.81)	EXEMPT - CITY
6543	000.233.89900	2014	(\$1,549.70)	(\$435.77)	(\$749.12)	(\$364.81)	FIRE DAMAGE
6549	000.030.75112	2014	(\$3,611.48)	(\$1,015.55)	(\$1,745.79)	(\$850.14)	FIRE DAMAGE
6545	000.250.09000	2014	(\$395.02)	(\$111.08)	(\$190.95)	(\$92.99)	DEMOLITION
6542	000.250.28500	2014	(\$822.77)	(\$231.36)	(\$397.73)	(\$193.68)	DEMOLITION
6557	000.260.05500	2014	(\$162.00)	(\$45.55)	(\$78.31)	(\$38.14)	DEMOLITION
6546	000.260.25500	2014	(\$462.94)	(\$130.18)	(\$223.78)	(\$108.98)	DEMOLITION
6537	000.270.33000	2014	(\$1,098.59)	(\$308.92)	(\$531.06)	(\$258.61)	DEMOLITION
6538	000.270.33500	2014	(\$1,309.27)	(\$368.17)	(\$632.90)	(\$308.20)	DEMOLITION
6520	000.280.36383	2014	(\$100.45)	(\$28.25)	(\$48.55)	(\$23.65)	MPAC ERROR
6502	000.280.05050	2014	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6505	000.280.05051	2014	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6508	000.280.05052	2014	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6742	000.281.57000	2014	(\$3,612.43)	(\$545.84)	(\$938.51)	(\$2,128.08)	EXEMPT - CITY LEASE
6749	000.281.58000	2014	(\$3,980.19)	(\$601.41)	(\$1,034.05)	(\$2,344.73)	EXEMPT - CITY LEASE
6555	000.290.19072	2014	(\$616.29)	(\$173.30)	(\$297.92)	(\$145.07)	GROW-OP DAMAGE
6750	000.290.24950	2014	(\$2,911.06)	(\$439.86)	(\$756.30)	(\$1,714.90)	EXEMPT - CITY
6511	000.290.56316	2014	(\$821.17)	(\$230.91)	(\$396.95)	(\$193.31)	FIRE DAMAGE
6544	000.291.33000	2014	(\$84.98)	(\$23.90)	(\$41.08)	(\$20.00)	DEMOLITION
6513	000.300.71059	2014	(\$280.21)	(\$78.79)	(\$135.45)	(\$65.97)	MPAC ERROR
6552	000.300.71916	2014	(\$58.83)	(\$16.54)	(\$28.44)	(\$13.85)	EXEMPT - CITY
6548	000.320.92500	2014	(\$13,849.01)	(\$2,092.58)	(\$3,597.97)	(\$8,158.46)	EXEMPT - CITY LEASE
6519	000.320.92500	2014	(\$5,126.51)	(\$774.61)	(\$1,331.87)	(\$3,020.03)	EXEMPT - CITY
6516	000.330.77900	2014	(\$2,833.71)	(\$796.84)	(\$1,369.82)	(\$667.05)	FIRE DAMAGE
6741	000.341.39000	2014	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6496	000.010.25000	2014	(\$109.20)	(\$30.71)	(\$52.79)	(\$25.70)	FIRE DAMAGE
Grand Total			(\$145,536.20)	(\$24,694.77)	(\$42,536.42)	(\$78,305.01)	
		Tax Yr	Amt Adjusted				
		2012	(20.76)				
		2013	(24,365.24)				
		2014	(121,150.20)				
			(145,536.20)	**prior to any applicable Capping Adjustment			