53. TAX ADJUSTMENTS PURSUANT TO SECTION 356 OF THE MUNICIPAL ACT, 2001

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

No one appeared either in support of or in opposition to this matter.
MOVED by Councillor Yeung Racco
seconded by Councillor Iafrate

That the recommendation contained in the following report of the Chief Financial Officer and City Treasurer, dated April 11, 2018, be approved.

CARRIED

Purpose

To obtain Council approval for the apportionment of property taxes as permitted under the Municipal Act, 2001.

Report Highlights

Section 356 – Division Into Parcels:
- Council approval of the recommendations in this report will allow staff to bill the separate property owners their proportionate share of property tax and confirm their right to appeal the decision to the Assessment Review Board (ARB) as applicable. If no appeals are filed with the ARB, staff will proceed with the property tax apportionments.
- 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 ARB.

Recommendations

That the tax adjustments as outlined on the attached report be approved in accordance with the requirements under the Municipal Act.

Background

Section 356 – Division into Parcels:

Under Section 356, *Municipal Act*, taxes that remain outstanding on a property tax account that has been severed into two or more parcels can be apportioned to the newly created lots. 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 ARB for a further hearing.

Previous Reports/Authority

N/A

Analysis and Options

Section 356 – Division Into Parcels:

Five (5) 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 apportioned value of each separate piece, and the outstanding tax balance on the single piece are then 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 ARB for a further hearing.

Financial Impact

N/A

Broader Regional Impacts/Considerations

N/A

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.

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES APRIL 11, 2018

<u>Minute No. 53 – Page 3</u>

For more information, please contact: Maureen Zabiuk, A.I.M.A., CMRP, Manager Property Tax & Assessment Ext. 8268

Attachments

Attachment 1 – Severence Report

Prepared by
Maureen Zabiuk, A.I.M.A., CMRP
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.)

VAUGHAN

Council Report

DATE: Wednesday, April 11, 2018   **WARD(S):** ALL

TITLE: Tax Adjustments Pursuant to Section 356 of the Municipal Act, 2001

FROM:
Laura Mirabella, Chief Financial Officer and City Treasurer

ACTION: DECISION

Purpose
To obtain Council approval for the apportionment of property taxes as permitted under the Municipal Act, 2001.

Report Highlights

Section 356 – Division Into Parcels:

- Council approval of the recommendations in this report will allow staff to bill the separate property owners their proportionate share of property tax and confirm their right to appeal the decision to the Assessment Review Board (ARB) as applicable. If no appeals are filed with the ARB, staff will proceed with the property tax apportionments.
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Recommendations

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Previous Reports/Authority

N/A

Analysis and Options

Section 356 – Division Into Parcels:

Five (5) 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 apportioned value of each separate piece, and the outstanding tax balance on the single piece are then apportioned to the various parts in accordance with the assessment.

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Financial Impact

N/A

Broader Regional Impacts/Considerations

N/A

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.

For more information, please contact: Maureen Zabiuk, A.I.M.A., CMRP, Manager Property Tax & Assessment Ext. 8268

Attachments

Attachment 1 – Severence Report

Prepared by

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

SEVERENCE REPORT

SECTION 356, MUNICIPAL ACT, S.O. 2001

	ROLL #	TAX YEAR	AMOUNT ADJUSTED
APPL. # 1			
7299	000.010.65200.0000	2016	(4911.45)
7300	000.010.65201.0000	2016	1280.94
7301	000.010.65202.0000	2016	1162.98
7302	000.010.65203.0000	2016	1162.98
7303	000.010.65204.0000	2016	1304.55
APPL. # 2			
7304	000.061.10503.0000	2017	(15606.90)
7305	000.061.10507.0000	2017	4119.39
7306	000.061.10508.0000	2017	1556.68
7307	000.061.10509.0000	2017	2375.02
7308	000.061.10510.0000	2017	2504.24
7309	000.061.10511.0000	2017	2519.62
7310	000.061.10514.0000	2017	2531.95
APPL. # 3			
7311	000.361.42003.0000	2017	(1517.55)
7313	000.361.42111.0000	2017	816.44
7314	000.361.42112.0000	2017	701.11
APPL. # 4			
7315	000.410.14550.0000	2017	(8926.18)
7316	000.410.14551.0000	2017	4816.73
7318	000.410.14559.0000	2017	4109.45
APPL. # 5			
7343	000.361.42029.0000	2017	(1517.55)
7344	000.361.42139.0000	2017	701.11
7345	000.361.42140.0000	2017	816.44
	GRAND TOTAL		**0.00**