

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES APRIL 11, 2018

54. TAX ADJUSTMENTS PURSUANT TO SECTION 354, 357, 358 AND 359 OF THE MUNICIPAL ACT, S.O. 2001

Deputations with respect to this matter were permitted pursuant to Section 354, 357, 358 and 359 of the 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's approval for the increase or cancellation of property taxes as permitted under Section 354, 357, 358 and 359 of the *Municipal Act, 2001*.

Report Highlights

Section 354, 357, 358, 359 – increase or cancellation of property taxes:

- Council approval of the recommendations in this report will allow staff to proceed with applicable property tax adjustments
- 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.
- 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 (ARB).

Recommendations

That the tax adjustments as outlined on the attached schedule be approved

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Background

The City prepares these types of reports at least twice a year. The prior report was prepared for Council on November 21, 2017. There were sixty-four (64) applications on that report and the total cancellation, reduction or refund of taxes amounted to \$439,119. The City portion was \$75,674 or approx.17%.

Previous Reports/Authority

N/A

Analysis and Options

Twenty-six (26) 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, 358 and 359 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.

The total cancellation, reduction or refund of taxes, as recommended is \$387,970. The City portion of this amount is approximately \$77,344, or approximately 20%, broken down per year as follows:

2015 = \$34,063 / 2016 = \$11,505 / 2017 = \$31,776

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Financial Impact.

The City's share of these property tax adjustments is approximately \$77,344.

Broader Regional Impacts/Considerations

The Region of York's share of these property tax adjustments is approximately \$132,697 or approximately 34%.

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EXTRACT FROM COUNCIL MEETING MINUTES APRIL 11, 2018

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Conclusion

The *Municipal Act* allows 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.

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

Attachments

Attachment 1 – Tax Appeal 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.)

Item:



Council Report

DATE: Wednesday, April 11, 2018

WARD(S): ALL

TITLE: Tax Adjustments Pursuant to Sections 354, 357, 358 and 359 of the Municipal Act, S.O. 2001

FROM:

Laura Mirabella, Chief Financial Officer and City Treasurer

ACTION: DECISION

Purpose

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Financial Impact.

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Conclusion

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

Attachments

Attachment 1 – Tax Appeal Report

Prepared by

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

TAX APPEAL REPORT				COUNCIL APRIL 11, 2018			Attachment 1
SECTION 354, 357, 358, 359 MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
7336	000.213.44495	2015	(101,742.43)	(28,660.84)	(49,385.77)	(23,695.82)	MPAC ERROR
7289	000.330.13500	2015	(35,611.60)	(5,402.28)	(9,312.43)	(20,896.89)	EXEMPT - MTO
7164	000.191.30011	2016	0.00	0.00	0.00	0.00	NO ADJUSTMENT
7183	000.321.00707	2016	(3,568.89)	(537.83)	(925.77)	(2,105.29)	CLASS CHANGE
7288	000.330.13500	2016	(72,773.91)	(10,967.03)	(18,877.55)	(42,929.33)	EXEMPT - MTO
7340	000.230.31105	2017	(6,572.31)	(1,004.91)	(1,714.06)	(3,853.34)	MPAC ERROR
7341	000.230.31300	2017	(25,243.47)	(3,859.73)	(6,583.50)	(14,800.24)	MPAC ERROR
7342	000.230.31500	2017	(29,093.88)	(4,448.45)	(7,587.68)	(17,057.75)	MPAC ERROR
7226	000.250.02500	2017	(718.65)	(203.81)	(347.54)	(167.30)	DEMOLITION
7298	000.272.39124	2017	(10.38)	(2.94)	(5.02)	(2.42)	EXEMPT - CITY
7251	000.290.16003	2017	(2,771.40)	(785.97)	(1,340.25)	(645.18)	RENOVATION
7239	000.290.76762	2017	(3,210.60)	(910.52)	(1,552.65)	(747.43)	FIRE DAMAGE
7312	000.300.38050	2017	(1,186.79)	(336.57)	(573.93)	(276.29)	MPAC ERROR
7297	000.300.70034	2017	(2,031.89)	(576.24)	(982.62)	(473.03)	FIRE DAMAGE
7287	000.330.13500	2017	(74,113.87)	(11,332.01)	(19,328.90)	(43,452.96)	EXEMPT - MTO
7243	000.330.62500	2017	(1,211.99)	(343.72)	(586.12)	(282.15)	EXEMPT - CITY
7247	000.330.77900	2017	(3,458.95)	(980.96)	(1,672.75)	(805.24)	FIRE DAMAGE
7296	000.330.98664	2017	(557.18)	(158.02)	(269.45)	(129.71)	RENOVATION
7245	000.341.38800	2017	(417.26)	(118.33)	(201.79)	(97.14)	CLASS CHANGE
7246	000.341.39000	2017	(541.43)	(153.55)	(261.83)	(126.05)	CLASS CHANGE
7244	000.341.47552	2017	(197.06)	(55.89)	(95.30)	(45.87)	EXEMPT - CITY
7234	000.350.55537	2017	(11.35)	(3.22)	(5.49)	(2.64)	MPAC ERROR
7233	000.361.37613	2017	(79.93)	(22.67)	(38.65)	(18.61)	EXEMPT - SCHOOL
7232	000.361.42101	2017	(21,165.54)	(6,002.54)	(10,235.66)	(4,927.34)	EXEMPT - SCHOOL
7231	000.420.33100	2017	(1,180.00)	(334.65)	(570.65)	(274.70)	DEMOLITION
7291	000.421.06500	2017	(498.69)	(141.43)	(241.17)	(116.09)	EXEMPT - CITY
Grand Total:			(387,969.45)	(77,344.11)	(132,696.53)	(177,928.81)	
		Tax Yr	Amt Adjusted				
		2015	(137,354.03)				
		2016	(76,342.80)				
		2017	(174,272.62)				
		Total	(387,969.45)	***prior to any applicable Capping Adjustment			