

EXTRACT FROM COUNCIL MEETING MINUTES MAY 17, 2016

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

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

MOVED by Councillor DeFrancesca  
seconded by Councillor Iafrate

That the recommendation contained in the following report of the Chief Financial Officer & City Treasurer and the Director of Financial Services/Deputy Treasurer, dated May 17, 2016, 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 \$40,938. 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-seven (27) 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.

Five (5) 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*.

CITY OF VAUGHAN

EXTRACT FROM COUNCIL MEETING MINUTES MAY 17, 2016

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The total cancellation, reduction or refund of taxes, as recommended is \$194,408. The City portion of this amount is approximately \$40,938, or approximately 21%.

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 \$71,720 or approx. 37%.

**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 MAY 17, 2016**

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

**Recommendation**

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Maureen Zabiuk, AIMA, CMTP  
Manager, Property Tax & Assessment  
Ext. 8268

Respectfully submitted,

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Laura Mirabella-Siddall, CPA, CA  
Chief Financial Officer & City Treasurer

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

<b>TAX APPEAL REPORT</b>							<b>COUNCIL MAY 17, 2016</b>
<b>SECTION 354, 357, 358 MUNICIPAL ACT, S.O. 2001</b>							
<b>APPL. #</b>	<b>ROLL #</b>	<b>TAX YEAR</b>	<b>AMOUNT ADJUSTED</b>	<b>CITY PORTION</b>	<b>REGION PORTION</b>	<b>EDUCATION PORTION</b>	<b>REASON</b>
4036	000.272.43572	2009	(21,350.77)	(5,531.98)	(10,517.39)	(5,301.40)	EXEMPT - SCHOOL
5512	000.213.12000	2012	(12,257.68)	(3,375.77)	(5,969.49)	(2,912.42)	EXEMPT - CITY
6907	000.020.06810	2013	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6180	000.213.12000	2013	(13,384.60)	(3,732.96)	(6,487.52)	(3,164.12)	EXEMPT - CITY
6755	000.232.01500	2013	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6913	000.320.63958	2013	(124.38)	(34.69)	(60.29)	(29.40)	MPAC ERROR
6849	000.420.81200	2013	(\$1,063.97)	(\$296.74)	(\$515.71)	(\$251.52)	DEMOLITION
6906	000.020.06810	2014	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6915	000.201.18235	2014	(4,235.98)	(640.06)	(1,100.51)	(2,495.41)	EXEMPT - HOSPITAL
6959	000.213.12000	2014	(14,367.72)	(4,040.20)	(6,945.36)	(3,382.16)	EXEMPT - CITY
6756	000.232.01500	2014	(80.95)	(12.23)	(21.03)	(47.69)	RENOVATION
6912	000.320.63958	2014	(125.68)	(35.35)	(60.75)	(29.58)	MPAC ERROR
6961	000.329.06000	2014	(6,076.74)	(918.20)	(1,578.74)	(3,579.80)	CITY LEASE
6850	000.420.81200	2014	(\$1,075.51)	(\$302.43)	(\$519.90)	(\$253.18)	DEMOLITION
6914	000.201.18235	2015	(5,556.43)	(839.58)	(1,443.56)	(3,273.29)	EXEMPT - HOSPITAL
6905	000.020.06810	2015	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6911	000.210.48800	2015	(\$2,052.07)	(\$311.30)	(\$536.62)	(\$1,204.15)	MPAC ERROR
6960	000.213.12000	2015	(15,411.53)	(4,341.43)	(7,480.76)	(3,589.34)	EXEMPT - CITY
6917	000.214.17510	2015	(\$16,719.73)	(\$2,536.38)	(\$4,372.21)	(\$9,811.14)	MPAC ERROR
7061	000.232.46000	2015	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6852	000.233.88368	2015	(725.72)	(204.43)	(352.26)	(169.03)	FIRE DAMAGE
7058	000.281.57000	2015	(58,681.69)	(8,902.01)	(15,345.26)	(34,434.42)	CITY LEASE
7057	000.281.58000	2015	(4,499.64)	(1,267.55)	(2,184.12)	(1,047.97)	CITY LEASE
6962	000.329.06000	2015	(6,076.74)	(921.84)	(1,589.07)	(3,565.83)	CITY LEASE
7054	000.330.31000	2015	(6,958.79)	(1,960.29)	(3,377.80)	(1,620.70)	EXPROPRIATION
6908	000.350.46500	2015	(2,115.96)	(319.72)	(549.73)	(1,246.51)	CLASS CHANGE
6916	000.351.53554	2015	(1,465.73)	(412.90)	(711.46)	(341.37)	MPAC ERROR
<b>Grand Total:</b>			<b>(194,408.01)</b>	<b>(40,938.04)</b>	<b>(71,719.54)</b>	<b>(81,750.43)</b>	
		<b>Tax Yr</b>	<b>Amt Adjusted</b>				
		2009	(21,350.77)				
		2012	(12,257.68)				
		2013	(14,572.95)				
		2014	(25,962.58)				
		2015	(120,264.03)				
			<b>(194,408.01)</b>	<b>**prior to any applicable Capping Adjustment</b>			