

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, in consultation with the Manager of Property Tax & Assessment, recommends:

That the tax adjustments as outlined on the attached report 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 \$29,898. 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-one (41) 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.

One (1) application has been included for Council's consideration but does 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 \$154,180. The City portion of this amount is approximately \$29,898, or approximately 19%.

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

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

The Region's share of these property tax adjustments is approximately \$52,649 or approx. 34%.

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, CMA
Commissioner of Finance and City Treasurer

TAX APPEAL REPORT						COUNCIL SEPTEMBER 9, 2014	
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
5386	000.310.02000	2010	(1,187.93)	(\$314.80)	(\$580.07)	(\$293.06)	EXEMPT - SCHOOL
6539	000.330.14000	2010	(331.92)	(\$87.96)	(\$162.08)	(\$81.88)	DEMOLITION
5056	000.361.44000	2010	(463.10)	(\$122.72)	(\$226.13)	(\$114.25)	DEMOLITION
4989	000.362.96000	2010	(2,263.37)	(\$599.79)	(\$1,105.20)	(\$558.38)	DEMOLITION
6540	000.430.06400	2010	(18,510.41)	(\$2,619.22)	(\$4,829.37)	(\$11,061.82)	EXEMPT - CITY LEASE
5027	000.233.89900	2011	(1,370.76)	(\$370.79)	(\$667.42)	(\$332.55)	FIRE DAMAGE
5420	000.330.14002	2011	(985.11)	(\$266.47)	(\$479.65)	(\$238.99)	DEMOLITION
6427	000.340.63200	2011	(134.76)	(\$36.46)	(\$65.61)	(\$32.69)	MPAC ERROR
6438	000.362.96000	2011	(3,539.51)	(\$957.44)	(\$1,723.39)	(\$858.68)	DEMOLITION
6422	000.030.97500	2012	(385.73)	(\$106.23)	(\$187.85)	(\$91.65)	DEMOLITION
6390	000.233.89900	2012	(1,376.44)	(\$379.07)	(\$670.33)	(\$327.04)	FIRE DAMAGE
6492	000.271.39204	2012	(452.86)	(\$124.72)	(\$220.54)	(\$107.60)	FIRE DAMAGE
6482	000.291.34500	2012	(372.01)	(\$102.45)	(\$181.17)	(\$88.39)	MPAC ERROR
6028	000.311.01060	2012	(16,710.49)	(\$4,602.07)	(\$8,138.01)	(\$3,970.41)	EXEMPT - SCHOOL
6521	000.329.06000	2012	(6,866.72)	(\$1,022.45)	(\$1,808.01)	(\$4,036.26)	EXEMPT - CITY LEASE
6498	000.330.14002	2012	(1,041.63)	(\$286.86)	(\$507.27)	(\$247.50)	DEMOLITION
6426	000.340.63200	2012	(139.50)	(\$38.42)	(\$67.94)	(\$33.14)	MPAC ERROR
6439	000.362.96000	2012	(3,757.28)	(\$1,034.75)	(\$1,829.80)	(\$892.73)	DEMOLITION
6423	000.030.97500	2013	(2,056.24)	(\$573.49)	(\$996.66)	(\$486.09)	DEMOLITION
6244	000.232.63300	2013	(48,793.02)	(\$7,421.42)	(\$12,895.99)	(\$28,475.61)	CLASS CHANGE
6484	000.233.28563	2013	(5,053.34)	(\$768.61)	(\$1,335.60)	(\$2,949.13)	CLASS CHANGE
6480	000.233.71400	2013	(7,231.88)	(\$1,099.97)	(\$1,911.39)	(\$4,220.52)	CLASS CHANGE
6481	000.233.71400	2013	(2,468.78)	(\$375.50)	(\$652.50)	(\$1,440.78)	CLASS CHANGE
6428	000.010.48000	2013	0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6391	000.233.89900	2013	(1,441.84)	(\$402.13)	(\$698.86)	(\$340.85)	FIRE DAMAGE
6490	000.250.28500	2013	(251.14)	(\$70.04)	(\$121.73)	(\$59.37)	DEMOLITION
6285	000.270.68200	2013	(720.75)	(\$201.02)	(\$349.35)	(\$170.38)	DEMOLITION
6493	000.271.39204	2013	(1,240.02)	(\$345.84)	(\$601.04)	(\$293.14)	FIRE DAMAGE
6267	000.291.53018	2013	(3,855.12)	(\$1,075.19)	(\$1,868.58)	(\$911.35)	DEMOLITION
6522	000.329.06000	2013	(6,866.72)	(\$1,032.07)	(\$1,794.27)	(\$4,040.38)	EXEMPT - CITY LEASE
6499	000.330.14002	2013	(1,051.60)	(\$293.29)	(\$509.71)	(\$248.60)	DEMOLITION
6425	000.340.63200	2013	(183.87)	(\$51.28)	(\$89.12)	(\$43.47)	MPAC ERROR
6440	000.362.96000	2013	(3,567.59)	(\$995.00)	(\$1,729.21)	(\$843.38)	DEMOLITION
6495	000.061.24500	2014	(931.31)	(\$261.88)	(\$450.20)	(\$219.23)	DEMOLITION
6536	000.212.15110	2014	(71.56)	(\$20.12)	(\$34.59)	(\$16.85)	EXEMPT - CITY
6501	000.220.01025	2014	(48.70)	(\$13.69)	(\$23.54)	(\$11.47)	EXEMPT - CITY
6494	000.271.39204	2014	(316.40)	(\$88.97)	(\$152.95)	(\$74.48)	FIRE DAMAGE
6489	000.280.00102	2014	(359.82)	(\$54.37)	(\$93.48)	(\$211.97)	REPAIR / RENOVATION
6424	000.321.16324	2014	(2,493.59)	(\$701.20)	(\$1,205.40)	(\$586.99)	FIRE DAMAGE
6491	000.322.10000	2014	(3,894.44)	(\$588.45)	(\$1,011.77)	(\$2,294.22)	DEMOLITION
6500	000.340.63200	2014	(224.16)	(\$63.03)	(\$108.36)	(\$52.77)	MPAC ERROR
6437	000.420.34000	2014	(1,168.22)	(\$328.50)	(\$564.72)	(\$275.00)	DEMOLITION
Grand Total:			(154,179.64)	(29,897.73)	(52,648.86)	(71,633.05)	
		Tax Yr	Amt Adjusted				
		2010	(22,756.73)				
		2011	(6,030.14)				
		2012	(31,102.66)				
		2013	(84,781.91)				
		2014	(9,508.20)				
			(154,179.64)	***prior to any applicable Capping Adjustment			