

EXTRACT FROM COUNCIL MEETING MINUTES NOVEMBER 15, 2016

170. TAX ADJUSTMENTS PURSUANT TO 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 Yeung Racco
seconded by Councillor Iafrate

- 1) That the recommendation contained in the following report of the Chief Financial Officer & City Treasurer and the Director of Financial Services/Deputy Treasurer, dated November 15, 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 \$49,678. 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-seven (47) 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.

Six (6) 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 NOVEMBER 15, 2016

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The total cancellation, reduction or refund of taxes, as recommended is \$233,520. The City portion of this amount is approximately \$49,678, 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 \$85,539 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 NOVEMBER 15, 2016

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

Respectfully submitted,

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

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

TAX APPEAL REPORT							COUNCIL NOVEMBER 15, 2016	
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001								
APPL. #	ROLL #	PROPERTY ADDRESS	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
6855	000.010.44316	24 PORTOFINO CRT	2013	(\$19.84)	(\$5.53)	(\$9.62)	(\$4.69)	FIRE DAMAGE
6856	000.010.44316	24 PORTOFINO CRT	2014	(\$731.56)	(\$205.71)	(\$353.64)	(\$172.21)	FIRE DAMAGE
6758	000.213.88008	111 ATHABASCA DR	2014	(\$368.64)	(\$103.66)	(\$178.20)	(\$86.78)	RENOVATION
7101	000.232.35000	233 DOUGHTON RD	2014	(\$4,291.33)	(\$648.42)	(\$1,114.89)	(\$2,528.02)	EXEMPT - CITY
6949	000.290.55044	24 BELAIR WAY	2014	(\$471.85)	(\$132.68)	(\$228.09)	(\$111.07)	FIRE DAMAGE
6943	000.290.30718	102 DINSDALE DR	2014	(\$504.81)	(\$141.95)	(\$244.03)	(\$118.83)	DEMOLITION
7083	000.330.88139	101 CASTLE PARK BLVD	2014	(\$263.94)	(\$74.22)	(\$127.59)	(\$62.13)	MPAC ERROR
7079	000.330.88660	17 LAURA SABINA DR	2014	(\$215.64)	(\$60.64)	(\$104.24)	(\$50.76)	MPAC ERROR
6857	000.010.44316	24 PORTOFINO CRT	2015	(\$744.54)	(\$209.74)	(\$361.40)	(\$173.40)	FIRE DAMAGE
6851	000.030.75150	62 FRANKLIN AVE	2015	(\$67.73)	(\$19.08)	(\$32.88)	(\$15.77)	MPAC ERROR
6950	000.031.04907	27 GLEN CRES	2015	(\$236.37)	(\$66.59)	(\$114.73)	(\$55.05)	FIRE DAMAGE
6853	000.190.57500	1252 CENTRE ST	2015	(\$2,910.01)	(\$819.75)	(\$1,412.52)	(\$677.74)	EXEMPT - CHURCH
6910	000.211.12484	0 VIA ROMANO	2015	(\$35,506.87)	(\$10,002.29)	(\$17,235.03)	(\$8,269.55)	EXEMPT - SCHOOL
6953	000.230.40800	9222 KEELE ST	2015	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6955	000.230.51001	3255 RUTHERFORD RD	2015	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
7102	000.232.35000	233 DOUGHTON RD	2015	(\$4,528.33)	(\$686.95)	(\$1,184.16)	(\$2,657.22)	EXEMPT - CITY
7096	000.233.66100	441 CHRISLEA RD	2015	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6954	000.233.70300	3650 LANGSTAFF RD	2015	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6894	000.250.26500	60 LANCER DR	2015	(\$429.74)	(\$121.06)	(\$208.60)	(\$100.09)	DEMOLITION
7075	000.271.42612	119 ASHTON DR	2015	(\$57.16)	(\$16.10)	(\$27.75)	(\$13.31)	DEMOLITION
7055	000.280.12701	131 WHITMORE RD UNIT 1	2015	(\$1,067.57)	(\$162.59)	(\$280.03)	(\$624.95)	RENOVATION
6956	000.290.29100	9200 WESTON RD	2015	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
6944	000.290.30718	102 DINSDALE DR	2015	(\$2,275.15)	(\$640.91)	(\$1,104.36)	(\$529.88)	DEMOLITION
7070	000.300.53500	8286 ISLINGTON AVE	2015	(\$2,781.81)	(\$783.64)	(\$1,350.29)	(\$647.88)	EXEMPT - CHURCH
6948	000.300.55098	8302 ISLINGTON AVE	2015	(\$214.16)	(\$60.33)	(\$103.95)	(\$49.88)	MPAC ERROR
6947	000.300.55099	8302 ISLINGTON AVE	2015	(\$23.79)	(\$6.70)	(\$11.55)	(\$5.54)	MPAC ERROR
6957	000.300.74800	5100 RUTHERFORD RD	2015	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
7093	000.300.90337	0 POWSELAND CRES	2015	(\$135.01)	(\$38.03)	(\$65.53)	(\$31.44)	MPAC ERROR
6958	000.321.25065	81 ROYAL GROUP CRES	2015	(\$35,839.43)	(\$5,458.34)	(\$9,400.69)	(\$20,980.40)	RENOVATION
7082	000.330.88139	101 CASTLE PARK BLVD	2015	(\$270.49)	(\$76.20)	(\$131.30)	(\$63.00)	MPAC ERROR
7078	000.330.88660	17 LAURA SABINA DR	2015	(\$221.92)	(\$62.51)	(\$107.72)	(\$51.69)	MPAC ERROR
6951	000.430.36600	5217 HWY 7	2015	(\$302.13)	(\$85.11)	(\$146.65)	(\$70.37)	DEMOLITION
7069	000.030.75112	67 HEFHILL CRT	2016	(\$4,111.91)	(\$1,162.85)	(\$2,001.68)	(\$947.38)	FIRE DAMAGE
7088	000.030.75150	62 FRANKLIN AVE	2016	(\$155.01)	(\$43.84)	(\$75.46)	(\$35.71)	MPAC ERROR
7100	000.031.04907	27 GLEN CRES	2016	(\$940.09)	(\$265.86)	(\$457.64)	(\$216.60)	FIRE DAMAGE
7089	000.190.57500	1252 CENTRE ST	2016	(\$5,808.89)	(\$1,642.75)	(\$2,827.77)	(\$1,338.37)	EXEMPT - CHURCH
7073	000.200.05500	7575 KEELE ST	2016	(\$4,489.93)	(\$676.63)	(\$1,164.69)	(\$2,648.61)	EXEMPT - CITY LEASE
9999	000.210.16105	0 PETER RUPERT AVE	2016	(\$13,815.38)	(\$3,906.99)	(\$6,725.33)	(\$3,183.06)	EXEMPT - CITY SALE
7090	000.213.12000	9605 DUFFERIN ST	2016	(\$16,439.48)	(\$4,649.08)	(\$8,002.74)	(\$3,787.66)	EXEMPT - CITY
7085	000.213.80592	10872 DUFFERIN ST	2016	(\$51.40)	(\$14.54)	(\$25.02)	(\$11.84)	EXEMPT - CITY
7103	000.232.35000	233 DOUGHTON RD	2016	(\$4,823.09)	(\$726.84)	(\$1,251.11)	(\$2,845.14)	EXEMPT - CITY
7095	000.250.26500	60 LANCER DR	2016	(\$856.64)	(\$242.26)	(\$417.01)	(\$197.37)	DEMOLITION
7076	000.271.42612	119 ASHTON DR	2016	(\$318.19)	(\$89.98)	(\$154.89)	(\$73.31)	DEMOLITION
7056	000.280.12701	131 WHIMORE RD UNIT 1	2016	(\$1,251.98)	(\$189.17)	(\$325.64)	(\$737.17)	RENOVATION
7092	000.281.57000	7543 KIPLING RD	2016	(\$62,607.83)	(\$9,435.00)	(\$16,240.47)	(\$36,932.36)	EXEMPT - CITY LEASE
7091	000.281.58000	7430 ISLINGTON AVE	2016	(\$5,042.31)	(\$759.88)	(\$1,307.97)	(\$2,974.46)	EXEMPT - CITY LEASE
6945	000.290.30718	102 DINDSDALE DR	2016	(\$2,333.35)	(\$659.87)	(\$1,135.87)	(\$537.60)	DEMOLITION
7071	000.300.53500	8286 ISLINGTON AVE	2016	(\$7,073.46)	(\$2,000.37)	(\$3,443.36)	(\$1,629.73)	EXEMPT - CHURCH
7068	000.300.70034	117 WOODGREEN DR	2016	(\$1,138.19)	(\$321.88)	(\$554.07)	(\$262.24)	FIRE DAMAGE
7084	000.330.60352	17 AUTUMN GROVE CRT	2016	(\$6,490.74)	(\$1,835.58)	(\$3,159.69)	(\$1,495.47)	DEMOLITION
7081	000.330.88139	101 CASTLE PARK BLVD	2016	(\$277.39)	(\$78.45)	(\$135.03)	(\$63.91)	MPAC ERROR
7077	000.330.88660	17 LAURA SABINA DR	2016	(\$228.44)	(\$64.60)	(\$111.20)	(\$52.63)	MPAC ERROR
7094	000.360.32500	835 NASHVILLE RD	2016	(\$786.87)	(\$222.53)	(\$383.05)	(\$181.29)	EXEMPT - CITY
			Grand Total:	(\$233,520.39)	(\$49,677.68)	(\$85,539.13)	(\$98,303.58)	
			Tax Yr	Amt Adjusted				
			2013	(\$19.84)				
			2014	(\$6,847.77)				
			2015	(\$87,612.21)				
			2016	(\$139,040.57)				
				(\$233,520.39)	**prior to any applicable Capping Adjustment			