

EXTRACT FROM COUNCIL MEETING MINUTES NOVEMBER 17, 2015

**152. 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 Regional Councillor Ferri  
seconded by Regional Councillor Rosati

That the recommendation contained in the following report of the Chief Financial Officer and City Treasurer and the Director of Financial Services & Deputy Treasurer, dated November 17, 2015, be approved:

CARRIED

**Recommendation**

The Chief Financial Officer and 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 \$135,732. 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**

One hundred and forty-two (142) 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 17, 2015

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The total cancellation, reduction or refund of taxes, as recommended is \$801,862. The City portion of this amount is approximately \$135,732, or approximately 17%.

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 \$234,179 or approx. 29%.

**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, A.I.M.A., 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 17, 2015**

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

**Recommendation**

The Chief Financial Officer and 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.

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This is not applicable to this report.

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The City's share of these property tax adjustments is approximately \$135,732. A provision for tax adjustments has been budgeted.

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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.

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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*.

The total cancellation, reduction or refund of taxes, as recommended is \$801,862. The City portion of this amount is approximately \$135,732, or approximately 17%.

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 \$234,179 or approx. 29%.

### **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, A.I.M.A., CMTP  
Manager, Property Tax & Assessment  
Ext. 8268

Respectfully submitted,

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

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

| <b>TAX APPEAL REPORT</b>                               |               |                 |                        |                     | <b>COUNCIL NOVEMBER 17, 2015</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>       |
| 6561   | 000.280.71444 | 2012            | (\$1,123.19)           | (\$309.33)          | (\$546.99)                       | (\$266.87)               | DEMOLITION          |
| 6900   | 000.201.16500 | 2013            | (\$48,349.22)          | (\$7,266.89)        | (\$12,633.65)                    | (\$28,448.68)            | EXEMPT - CITY LEASE |
| 6800   | 000.230.95541 | 2013            | (\$6,479.40)           | (\$973.85)          | (\$1,693.07)                     | (\$3,812.48)             | EXEMPT- HOSPITAL    |
| 6803   | 000.230.95542 | 2013            | (\$7,655.38)           | (\$1,150.60)        | (\$2,000.35)                     | (\$4,504.43)             | EXEMPT- HOSPITAL    |
| 6806   | 000.230.95543 | 2013            | (\$7,655.38)           | (\$1,150.60)        | (\$2,000.35)                     | (\$4,504.43)             | EXEMPT- HOSPITAL    |
| 6809   | 000.230.95544 | 2013            | (\$7,655.38)           | (\$1,150.60)        | (\$2,000.35)                     | (\$4,504.43)             | EXEMPT- HOSPITAL    |
| 6812   | 000.230.95545 | 2013            | (\$7,655.38)           | (\$1,150.60)        | (\$2,000.35)                     | (\$4,504.43)             | EXEMPT- HOSPITAL    |
| 6815   | 000.230.95546 | 2013            | (\$7,655.38)           | (\$1,150.60)        | (\$2,000.35)                     | (\$4,504.43)             | EXEMPT- HOSPITAL    |
| 6818   | 000.230.95547 | 2013            | (\$6,990.70)           | (\$1,050.70)        | (\$1,826.67)                     | (\$4,113.33)             | EXEMPT- HOSPITAL    |
| 6821   | 000.230.95548 | 2013            | (\$7,083.66)           | (\$1,064.67)        | (\$1,850.97)                     | (\$4,168.02)             | EXEMPT- HOSPITAL    |
| 6824   | 000.230.95567 | 2013            | (\$4,280.87)           | (\$643.41)          | (\$1,118.59)                     | (\$2,518.87)             | EXEMPT- HOSPITAL    |
| 6827   | 000.230.95568 | 2013            | (\$5,433.60)           | (\$816.67)          | (\$1,419.80)                     | (\$3,197.13)             | EXEMPT- HOSPITAL    |
| 6830   | 000.230.95569 | 2013            | (\$5,433.60)           | (\$816.67)          | (\$1,419.80)                     | (\$3,197.13)             | EXEMPT- HOSPITAL    |
| 6833   | 000.230.95570 | 2013            | (\$5,452.18)           | (\$819.46)          | (\$1,424.65)                     | (\$3,208.06)             | EXEMPT- HOSPITAL    |
| 6836   | 000.230.95571 | 2013            | (\$5,563.74)           | (\$836.23)          | (\$1,453.81)                     | (\$3,273.70)             | EXEMPT- HOSPITAL    |
| 6839   | 000.230.95589 | 2013            | (\$4,280.87)           | (\$643.41)          | (\$1,118.59)                     | (\$2,518.86)             | EXEMPT- HOSPITAL    |
| 6842   | 000.230.95590 | 2013            | (\$5,433.60)           | (\$816.67)          | (\$1,419.80)                     | (\$3,197.13)             | EXEMPT- HOSPITAL    |
| 6845   | 000.230.95591 | 2013            | (\$5,433.60)           | (\$816.67)          | (\$1,419.80)                     | (\$3,197.13)             | EXEMPT- HOSPITAL    |
| 6848   | 000.230.95592 | 2013            | (\$5,670.65)           | (\$852.30)          | (\$1,481.74)                     | (\$3,336.61)             | EXEMPT- HOSPITAL    |
| 6791   | 000.230.95619 | 2013            | (\$4,093.81)           | (\$615.30)          | (\$1,069.71)                     | (\$2,408.80)             | EXEMPT- HOSPITAL    |
| 6794   | 000.230.95620 | 2013            | (\$4,093.81)           | (\$615.30)          | (\$1,069.71)                     | (\$2,408.80)             | EXEMPT- HOSPITAL    |
| 6797   | 000.230.95621 | 2013            | (\$4,272.41)           | (\$642.14)          | (\$1,116.38)                     | (\$2,513.89)             | EXEMPT- HOSPITAL    |
| 6882   | 000.230.95778 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6883   | 000.230.95779 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6884   | 000.230.95780 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6885   | 000.230.95781 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6886   | 000.230.95782 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6887   | 000.230.95783 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6888   | 000.230.95830 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6889   | 000.230.95831 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6890   | 000.230.95832 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6891   | 000.230.95833 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6892   | 000.230.95834 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6893   | 000.230.95835 | 2013            | (\$185.92)             | (\$27.94)           | (\$48.58)                        | (\$109.40)               | EXEMPT- HOSPITAL    |
| 6485   | 000.280.13600 | 2013            | \$0.00                 | \$0.00              | \$0.00                           | \$0.00                   | NO ADJUSTMENT       |
| 6562   | 000.280.71444 | 2013            | (\$3,090.38)           | (\$861.91)          | (\$1,497.90)                     | (\$730.57)               | DEMOLITION          |
| 6904   | 000.280.86180 | 2013            | \$0.00                 | \$0.00              | \$0.00                           | \$0.00                   | NO ADJUSTMENT       |
| 6772   | 000.361.32409 | 2013            | (\$24,562.81)          | (\$6,850.57)        | (\$11,905.59)                    | (\$5,806.65)             | EXEMPT - SCHOOL     |
| 6783   | 000.010.16500 | 2014            | (\$197.46)             | (\$55.53)           | (\$95.45)                        | (\$46.48)                | FIRE DAMAGE         |
| 6563   | 000.200.04600 | 2014            | (\$41,731.37)          | (\$6,305.61)        | (\$10,841.81)                    | (\$24,583.95)            | CLASS CHANGE        |
| 6899   | 000.201.16500 | 2014            | (\$48,474.65)          | (\$7,324.52)        | (\$12,593.71)                    | (\$28,556.42)            | EXEMPT - CITY LEASE |
| 6761   | 000.201.83359 | 2014            | (\$35,707.94)          | (\$5,395.47)        | (\$9,276.92)                     | (\$21,035.55)            | DEMOLITION          |
| 6763   | 000.211.85500 | 2014            | (\$1,861.35)           | (\$284.04)          | (\$488.23)                       | (\$1,089.08)             | DEMOLITION          |
| 6766   | 000.230.49500 | 2014            | \$0.00                 | \$0.00              | \$0.00                           | \$0.00                   | NO ADJUSTMENT       |
| 6788   | 000.230.77250 | 2014            | (\$18,381.10)          | (\$2,777.38)        | (\$4,775.41)                     | (\$10,828.31)            | EXEMPT - HOSPITAL   |
| 6799   | 000.230.95541 | 2014            | (\$6,325.90)           | (\$955.84)          | (\$1,643.47)                     | (\$3,726.59)             | EXEMPT - HOSPITAL   |
| 6802   | 000.230.95542 | 2014            | (\$7,392.16)           | (\$1,116.96)        | (\$1,920.48)                     | (\$4,354.72)             | EXEMPT - HOSPITAL   |
| 6805   | 000.230.95543 | 2014            | (\$7,392.16)           | (\$1,116.96)        | (\$1,920.48)                     | (\$4,354.72)             | EXEMPT - HOSPITAL   |
| 6808   | 000.230.95544 | 2014            | (\$7,392.16)           | (\$1,116.96)        | (\$1,920.48)                     | (\$4,354.72)             | EXEMPT - HOSPITAL   |
| 6811   | 000.230.95545 | 2014            | (\$7,392.16)           | (\$1,116.96)        | (\$1,920.48)                     | (\$4,354.72)             | EXEMPT - HOSPITAL   |
| 6814   | 000.230.95546 | 2014            | (\$7,392.16)           | (\$1,116.96)        | (\$1,920.48)                     | (\$4,354.72)             | EXEMPT - HOSPITAL   |
| 6817   | 000.230.95547 | 2014            | (\$6,755.99)           | (\$1,020.83)        | (\$1,755.21)                     | (\$3,979.95)             | EXEMPT - HOSPITAL   |
| 6820   | 000.230.95548 | 2014            | (\$6,845.59)           | (\$1,034.37)        | (\$1,778.48)                     | (\$4,032.74)             | EXEMPT - HOSPITAL   |

| <b>TAX APPEAL REPORT</b>                               |               |                 |                        |                     |                       | <b>COUNCIL NOVEMBER 17, 2015</b> |                     |
|--|---------------|-----------------|------------------------|---------------------|-----------------------|----------------------------------|---------------------|
| <b>SECTION 354, 357, 358, MUNICIPAL ACT, S.O. 2001</b> |               |                 |                        |                     |                       |                                  |                     |
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| 6823   | 000.230.95567 | 2014            | (\$4,309.85)           | (\$651.22)          | (\$1,119.70)          | (\$2,538.93)                     | EXEMPT - HOSPITAL   |
| 6826   | 000.230.95568 | 2014            | (\$5,456.76)           | (\$824.52)          | (\$1,417.67)          | (\$3,214.58)                     | EXEMPT - HOSPITAL   |
| 6829   | 000.230.95569 | 2014            | (\$5,456.76)           | (\$824.52)          | (\$1,417.67)          | (\$3,214.58)                     | EXEMPT - HOSPITAL   |
| 6832   | 000.230.95570 | 2014            | (\$5,474.68)           | (\$827.22)          | (\$1,422.32)          | (\$3,225.13)                     | EXEMPT - HOSPITAL   |
| 6835   | 000.230.95571 | 2014            | (\$5,582.21)           | (\$843.47)          | (\$1,450.26)          | (\$3,288.48)                     | EXEMPT - HOSPITAL   |
| 6838   | 000.230.95589 | 2014            | (\$4,309.85)           | (\$651.22)          | (\$1,119.70)          | (\$2,538.93)                     | EXEMPT - HOSPITAL   |
| 6841   | 000.230.95590 | 2014            | (\$5,456.76)           | (\$824.52)          | (\$1,417.67)          | (\$3,214.58)                     | EXEMPT - HOSPITAL   |
| 6844   | 000.230.95591 | 2014            | (\$5,456.76)           | (\$824.52)          | (\$1,417.67)          | (\$3,214.58)                     | EXEMPT - HOSPITAL   |
| 6847   | 000.230.95592 | 2014            | (\$5,716.60)           | (\$863.78)          | (\$1,485.17)          | (\$3,367.65)                     | EXEMPT - HOSPITAL   |
| 6790   | 000.230.95619 | 2014            | (\$5,456.76)           | (\$824.52)          | (\$1,417.67)          | (\$3,214.58)                     | EXEMPT - HOSPITAL   |
| 6793   | 000.230.95620 | 2014            | (\$5,456.76)           | (\$824.52)          | (\$1,417.67)          | (\$3,214.58)                     | EXEMPT - HOSPITAL   |
| 6796   | 000.230.95621 | 2014            | (\$5,716.60)           | (\$863.78)          | (\$1,485.17)          | (\$3,367.65)                     | EXEMPT - HOSPITAL   |
| 6858   | 000.230.95778 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6860   | 000.230.95779 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6862   | 000.230.95780 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6864   | 000.230.95781 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6866   | 000.230.95782 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6868   | 000.230.95783 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6870   | 000.230.95830 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6872   | 000.230.95831 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6874   | 000.230.95832 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6876   | 000.230.95833 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6878   | 000.230.95834 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6880   | 000.230.95835 | 2014            | (\$179.21)             | (\$27.08)           | (\$46.56)             | (\$105.57)                       | EXEMPT - HOSPITAL   |
| 6762   | 000.251.04500 | 2014            | (\$299.17)             | (\$84.13)           | (\$144.62)            | (\$70.42)                        | DEMOLITION          |
| 6759   | 000.280.13600 | 2014            | \$0.00                 | \$0.00              | \$0.00                | \$0.00                           | NO ADJUSTMENT       |
| 6903   | 000.280.86180 | 2014            | \$0.00                 | \$0.00              | \$0.00                | \$0.00                           | NO ADJUSTMENT       |
| 6767   | 000.290.29100 | 2014            | (\$9,913.09)           | (\$1,497.87)        | (\$2,575.42)          | (\$5,839.80)                     | RENOVATION          |
| 6771   | 000.310.38020 | 2014            | (\$627.41)             | (\$176.43)          | (\$303.29)            | (\$147.69)                       | DEMOLITION          |
| 6738   | 000.321.01790 | 2014            | (\$17,019.80)          | (\$2,597.22)        | (\$4,464.29)          | (\$9,958.29)                     | EXEMPT - MOT        |
| 6737   | 000.321.45393 | 2014            | (\$4,639.27)           | (\$707.95)          | (\$1,216.88)          | (\$2,714.44)                     | EXEMPT - MOT        |
| 6678   | 000.321.50000 | 2014            | (\$22,716.20)          | (\$3,466.49)        | (\$5,958.46)          | (\$13,291.25)                    | EXEMPT - MOT        |
| 6560   | 000.330.67500 | 2014            | (\$1,094.27)           | (\$307.71)          | (\$528.97)            | (\$257.59)                       | DEMOLITION          |
| 6558   | 000.351.60240 | 2014            | (\$331.56)             | (\$93.23)           | (\$160.28)            | (\$78.05)                        | DEMOLITION          |
| 6773   | 000.361.32409 | 2014            | (\$45,549.70)          | (\$12,808.58)       | (\$22,018.72)         | (\$10,722.40)                    | EXEMPT - SCHOOL     |
| 6765   | 000.420.47800 | 2014            | (\$451.21)             | (\$126.88)          | (\$218.11)            | (\$106.21)                       | DEMOLITION          |
| 6769   | 000.421.55800 | 2014            | (\$128.86)             | (\$36.24)           | (\$62.29)             | (\$30.33)                        | UNUSABLE BLDG       |
| 6783   | 000.010.16500 | 2015            | (\$536.43)             | (\$151.11)          | (\$260.38)            | (\$124.93)                       | FIRE DAMAGE         |
| 6780   | 000.030.03000 | 2015            | (\$1,096.58)           | (\$308.91)          | (\$532.28)            | (\$255.39)                       | DEMOLITION          |
| 6902   | 000.030.13000 | 2015            | (\$1,595.02)           | (\$449.32)          | (\$774.22)            | (\$371.48)                       | DEMOLITION          |
| 6779   | 000.030.75112 | 2015            | (\$3,164.77)           | (\$891.52)          | (\$1,536.18)          | (\$737.07)                       | FIRE DAMAGE         |
| 6775   | 000.061.31000 | 2015            | (\$1,689.42)           | (\$475.91)          | (\$820.04)            | (\$393.47)                       | DEMOLITION          |
| 6898   | 000.201.16500 | 2015            | (\$48,791.32)          | (\$7,401.64)        | (\$12,758.93)         | (\$28,630.75)                    | EXEMPT - CITY LEASE |
| 6781   | 000.212.30056 | 2015            | (\$3,189.19)           | (\$898.39)          | (\$1,548.03)          | (\$742.76)                       | DEMOLITION          |
| 6760   | 000.213.81574 | 2015            | (\$4,047.60)           | (\$1,140.21)        | (\$1,964.71)          | (\$942.69)                       | DEMOLITION          |
| 6774   | 000.213.90066 | 2015            | (\$9.62)               | (\$2.71)            | (\$4.67)              | (\$2.24)                         | EXEMPT - CITY       |
| 6787   | 000.230.77250 | 2015            | (\$18,566.69)          | (\$2,816.57)        | (\$4,855.19)          | (\$10,894.93)                    | EXEMPT - HOSPITAL   |
| 6798   | 000.230.95541 | 2015            | (\$6,208.54)           | (\$941.84)          | (\$1,623.53)          | (\$3,643.17)                     | EXEMPT - HOSPITAL   |
| 6801   | 000.230.95542 | 2015            | (\$7,176.72)           | (\$1,088.71)        | (\$1,876.71)          | (\$4,211.30)                     | EXEMPT - HOSPITAL   |
| 6804   | 000.230.95543 | 2015            | (\$7,176.72)           | (\$1,088.71)        | (\$1,876.71)          | (\$4,211.30)                     | EXEMPT - HOSPITAL   |
| 6807   | 000.230.95544 | 2015            | (\$7,176.72)           | (\$1,088.71)        | (\$1,876.71)          | (\$4,211.30)                     | EXEMPT - HOSPITAL   |
| 6810   | 000.230.95545 | 2015            | (\$7,176.72)           | (\$1,088.71)        | (\$1,876.71)          | (\$4,211.30)                     | EXEMPT - HOSPITAL   |
| 6813   | 000.230.95546 | 2015            | (\$7,176.72)           | (\$1,088.71)        | (\$1,876.71)          | (\$4,211.30)                     | EXEMPT - HOSPITAL   |

| <b>TAX APPEAL REPORT</b>  |               |                 |                          |                       |                       | <b>COUNCIL NOVEMBER 17, 2015</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>     |
| 6816  | 000.230.95547 | 2015            | (\$6,564.56)             | (\$995.84)            | (\$1,716.63)          | (\$3,852.08)                     | EXEMPT - HOSPITAL |
| 6819  | 000.230.95548 | 2015            | (\$6,651.39)             | (\$1,009.02)          | (\$1,739.34)          | (\$3,903.04)                     | EXEMPT - HOSPITAL |
| 6822  | 000.230.95567 | 2015            | (\$4,354.67)             | (\$660.60)            | (\$1,138.75)          | (\$2,555.32)                     | EXEMPT - HOSPITAL |
| 6825  | 000.230.95568 | 2015            | (\$5,500.86)             | (\$834.48)            | (\$1,438.47)          | (\$3,227.90)                     | EXEMPT - HOSPITAL |
| 6828  | 000.230.95569 | 2015            | (\$5,500.86)             | (\$834.48)            | (\$1,438.47)          | (\$3,227.90)                     | EXEMPT - HOSPITAL |
| 6831  | 000.230.95570 | 2015            | (\$5,518.22)             | (\$837.11)            | (\$1,443.01)          | (\$3,238.09)                     | EXEMPT - HOSPITAL |
| 6834  | 000.230.95571 | 2015            | (\$5,622.42)             | (\$852.92)            | (\$1,470.26)          | (\$3,299.24)                     | EXEMPT - HOSPITAL |
| 6837  | 000.230.95589 | 2015            | (\$4,354.67)             | (\$660.60)            | (\$1,138.75)          | (\$2,555.32)                     | EXEMPT - HOSPITAL |
| 6840  | 000.230.95590 | 2015            | (\$5,500.86)             | (\$834.48)            | (\$1,438.47)          | (\$3,227.90)                     | EXEMPT - HOSPITAL |
| 6843  | 000.230.95591 | 2015            | (\$5,500.86)             | (\$834.48)            | (\$1,438.47)          | (\$3,227.90)                     | EXEMPT - HOSPITAL |
| 6846  | 000.230.95592 | 2015            | (\$5,783.05)             | (\$877.29)            | (\$1,512.27)          | (\$3,393.49)                     | EXEMPT - HOSPITAL |
| 6789  | 000.230.95619 | 2015            | (\$5,500.86)             | (\$834.48)            | (\$1,438.47)          | (\$3,227.90)                     | EXEMPT - HOSPITAL |
| 6792  | 000.230.95620 | 2015            | (\$5,500.86)             | (\$834.48)            | (\$1,438.47)          | (\$3,227.90)                     | EXEMPT - HOSPITAL |
| 6795  | 000.230.95621 | 2015            | (\$5,783.05)             | (\$877.29)            | (\$1,512.27)          | (\$3,393.49)                     | EXEMPT - HOSPITAL |
| 6859  | 000.230.95778 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6861  | 000.230.95779 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6863  | 000.230.65780 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6865  | 000.230.65781 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6867  | 000.230.65782 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6869  | 000.230.65783 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6871  | 000.230.95830 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6873  | 000.230.95831 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6875  | 000.230.95832 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6877  | 000.230.95833 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6879  | 000.230.95834 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6881  | 000.230.95835 | 2015            | (\$173.67)               | (\$26.35)             | (\$45.41)             | (\$101.91)                       | EXEMPT - HOSPITAL |
| 6785  | 000.250.04000 | 2015            | (\$341.55)               | (\$96.21)             | (\$165.79)            | (\$79.55)                        | DEMOLITION        |
| 6784  | 000.250.39500 | 2015            | (\$253.15)               | (\$71.31)             | (\$122.88)            | (\$58.96)                        | DEMOLITION        |
| 6854  | 000.260.05500 | 2015            | \$0.00                   | \$0.00                | \$0.00                | \$0.00                           | NO ADJUSTMENT     |
| 6751  | 000.290.24950 | 2015            | (\$8,509.61)             | (\$1,290.91)          | (\$2,225.26)          | (\$4,993.44)                     | EXEMPT - CITY     |
| 6764  | 000.292.04900 | 2015            | (\$3,499.85)             | (\$985.91)            | (\$1,698.83)          | (\$815.12)                       | FIRE DAMAGE       |
| 6770  | 000.310.38020 | 2015            | (\$7,467.53)             | (\$2,103.60)          | (\$3,624.74)          | (\$1,739.19)                     | DEMOLITION        |
| 6559  | 000.351.60240 | 2015            | (\$5,341.00)             | (\$1,504.56)          | (\$2,592.52)          | (\$1,243.92)                     | DEMOLITION        |
| 6786  | 000.420.47800 | 2015            | (\$1,086.10)             | (\$305.95)            | (\$527.19)            | (\$252.95)                       | DEMOLITION        |
| 6768  | 000.421.55800 | 2015            | (\$223.95)               | (\$63.09)             | (\$108.71)            | (\$52.16)                        | UNUSABLE BLDG     |
| 6777  | 000.431.36100 | 2015            | (\$995.57)               | (\$280.45)            | (\$483.25)            | (\$231.87)                       | DEMOLITION        |
| <b>Grand Total:</b>   |               |                 | <b>(\$801,861.92)</b>    | <b>(\$135,731.68)</b> | <b>(\$234,179.42)</b> | <b>(\$431,950.82)</b>            |                   |
|   |               | <b>Tax Year</b> | <b>Amt Adjusted</b>      |                       |                       |                                  |                   |
|   |               | 2012            | (\$1,123.19)             |                       |                       |                                  |                   |
|   |               | 2013            | (\$196,506.85)           |                       |                       |                                  |                   |
|   |               | 2014            | (\$372,013.56)           |                       |                       |                                  |                   |
|   |               | 2015            | (\$232,218.32)           |                       |                       |                                  |                   |
|   |               |                 | <b>(\$801,861.92)</b> ** |                       |                       |                                  |                   |
| <i>**prior to any applicable Capping Adjustment and adjustment of applicable Rebate</i> |               |                 |                          |                       |                       |                                  |                   |