

**TAX ADJUSTMENTS PURSUANT TO SECTION 356 OF THE *MUNICIPAL ACT, 2001*-
ALL WARDS**

Recommendation

The Acting Commissioner of Finance & City Treasurer and the Director of Financial Services, in consultation with the Manager of Property Tax & Assessment recommend:

1. That the tax adjustments as outlined on the attached report be approved in accordance with the requirements under the Municipal Act.

Contribution to Sustainability

This is not applicable to this report.

Economic Impact

There is no economic impact to the City of Vaughan.

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 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.

Purpose

To obtain Council approval for the apportionment of property taxes as permitted under the *Municipal Act, 2001*.

Background - Analysis and Options

Section 356 – Division Into Parcels:

Fifteen (15) applications have been received to sever property that was returned on the roll as one parcel. The Municipal Property Assessment Corporation (MPAC) provides the City with a report outlining the value of each separate piece, and the taxes on the single piece are apportioned to the various parts in accordance with the assessment.

An apportionment does not result in a reduction or increase of taxes; it simply shares the taxes levied among the new parcels based on the apportioned value of assessment. Should any property owner disagree with the recommendation approved by Council, they can appeal the decision to the Assessment Review Board (ARB) for a further hearing.

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

There are no Regional Implications in this Report.

Conclusion

Council approval of the recommendations in this report will allow staff to bill the separate property owners their proportionate share, and confirm their right to appeal the decision to the ARB. If no appeals are filed with the ARB, staff will proceed with the property tax apportionments.

Attachments

Attachment 1 – Severance Report

Report prepared by:

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Respectfully submitted,

John Henry, CMA
Acting Commissioner of Finance & City Treasurer

Barry E. Jackson, CGA
Director of Financial Services

SEVERENCE REPORT

COUNCIL January 28, 2014

SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001

<u>APPL. # 1</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
6288	000.300.88500.0000	2011	(3,548.42)
6289	000.300.88525.0000	2011	1,399.78
6290	000.300.88529.0000	2011	1,399.80
6291	000.300.89528.0000	2011	852.31
6292	000.300.88522.0000	2011	862.68
6293	000.300.88524.0000	2011	705.96
6294	000.300.89500.0000	2011	(3,450.63)
6295	000.300.89520.0000	2011	592.84
6296	000.300.89522.0000	2011	592.84
6297	000.300.89524.0000	2011	592.84
<u>APPL # 2</u>			
6298	000.290.41711.0000	2013	(6,054.35)
6299	000.290.41712.0000	2013	1,091.96
6300	000.290.41713.0000	2013	967.61
6301	000.290.41714.0000	2013	967.61
6302	000.290.41715.0000	2013	967.61
6303	000.290.41716.0000	2013	967.61
6304	000.290.41717.0000	2013	1,091.95
<u>APPL #3</u>			
6305	000.290.41719.0000	2013	(4,036.24)
6306	000.290.41720.0000	2013	1,064.38
6307	000.290.41721.0000	2013	943.19
6308	000.290.41722.0000	2013	943.19
6309	000.290.41723.0000	2013	1,085.48
<u>APPL # 4</u>			
6310	000.290.41831.0000	2013	(5,045.30)
6311	000.290.41832.0000	2013	1,083.06
6312	000.290.41833.0000	2013	959.73
6313	000.290.41834.0000	2013	959.73
6314	000.290.41835.0000	2013	959.73
6315	000.290.41836.0000	2013	1,083.05
<u>APPL # 5</u>			
6316	000.290.41839.0000	2013	(5,045.30)
6317	000.290.41840.0000	2013	1,033.75
6318	000.290.41841.0000	2013	920.59
6319	000.290.41842.0000	2013	920.59
6320	000.290.41843.0000	2013	920.59
6321	000.290.41844.0000	2013	1,249.78

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APPL # 6

6322	000.290.41847.0000	2013	(5,045.30)
6323	000.290.41848.0000	2013	1,249.78
6324	000.290.41849.0000	2013	920.59
6325	000.290.41850.0000	2013	920.59
6326	000.290.41851.0000	2013	920.59
6327	000.290.41852.0000	2013	1,033.75

APPL # 7

6328	000.290.41615.0000	2013	(2,482.28)
6329	000.290.41616.0000	2013	1,241.14
6330	000.290.41617.0000	2013	1,241.14

APPL # 8

6331	000.290.41618.0000	2013	(2,482.28)
6332	000.290.41619.0000	2013	1,241.14
6333	000.290.41620.0000	2013	1,241.14

APPL # 9

6334	000.290.41621.0000	2013	(2,482.28)
6335	000.290.41622.0000	2013	1,241.14
6336	000.290.41623.0000	2013	1,241.14

APPL # 10

6337	000.290.41624.0000	2013	(2,482.28)
6338	000.290.41625.0000	2013	1,241.14
6339	000.290.41626.0000	2013	1,241.14

APPL # 11

6340	000.290.41627.0000	2013	(2,482.28)
6341	000.290.41628.0000	2013	1,241.14
6342	000.290.41629.0000	2013	1,241.14

APPL # 12

6343	000.290.41630.0000	2013	(2,482.28)
6344	000.290.41631.0000	2013	1,241.14
6345	000.290.41632.0000	2013	1,241.14

APPL # 13

6346	000.290.41633.0000	2013	(2,482.28)
6347	000.290.41634.0000	2013	1,241.14
6348	000.290.41635.0000	2013	1,241.14

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COUNCIL January 28, 2014

APPL # 14

6349	000.230.66903.0000	2013	(6,457.98)
6350	000.230.66910.0000	2013	1,013.42
6351	000.230.66911.0000	2013	755.57
6352	000.230.66912.0000	2013	755.57
6353	000.230.66913.0000	2013	755.57
6354	000.230.66914.0000	2013	755.57
6355	000.230.66915.0000	2013	755.57
6356	000.230.66916.0000	2013	755.57
6357	000.230.66917.0000	2013	911.14

APPL # 15

6358	000.230.66904.0000	2013	(22,602.91)
6359	000.230.66918.0000	2013	936.26
6360	000.230.66919.0000	2013	776.41
6361	000.230.66920.0000	2013	776.41
6362	000.230.66921.0000	2013	776.41
6363	000.230.66922.0000	2013	776.41
6364	000.230.66923.0000	2013	776.41
6365	000.230.66924.0000	2013	776.41
6366	000.230.66925.0000	2013	936.26
6367	000.230.66926.0000	2013	940.83
6368	000.230.66927.0000	2013	776.41
6369	000.230.66928.0000	2013	776.41
6370	000.230.66929.0000	2013	776.41
6371	000.230.66930.0000	2013	776.41
6372	000.230.66931.0000	2013	776.41
6373	000.230.66932.0000	2013	776.41
6374	000.230.66933.0000	2013	940.83
6375	000.230.66934.0000	2013	940.83
6376	000.230.66935.0000	2013	776.41
6377	000.230.66936.0000	2013	776.41
6378	000.230.66937.0000	2013	776.41
6379	000.230.66938.0000	2013	776.41
6380	000.230.66939.0000	2013	927.13
6381	000.230.66940.0000	2013	876.89
6382	000.230.66941.0000	2013	785.55
6383	000.230.66942.0000	2013	867.75
6384	000.230.66943.0000	2013	2,028.02

GRAND TOTAL**0.00**
