

**TAX ADJUSTMENTS PURSUANT TO SECTIONS 354, 357 AND 358
OF THE *MUNICIPAL ACT, S.O. 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, recommends:

1. 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 \$55,165. 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-four (24) 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.

Two (2) 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 \$368,501. The City portion of this amount is approximately \$55,165, or approximately 15%.

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 \$98,722 or approx. 27%.

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
Acting Commissioner of Finance & City Treasurer

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT			COUNCIL JANUARY 28, 2014				
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
6386	000.281.57000	2009	(55,418.64)	(7,631.15)	(14,497.51)	(33,289.98)	EXEMPT - CITY LEASE
6387	000.281.57000	2010	(53,766.36)	(7,607.94)	(14,027.64)	(32,130.78)	EXEMPT - CITY LEASE
6270	000.200.52000	2011	(214.19)	(57.94)	(104.29)	(51.96)	MPAC ERROR
6388	000.281.57000	2011	(51,575.39)	(7,483.59)	(13,471.49)	(30,620.31)	EXEMPT - CITY LEASE
6083	000.290.68732	2011	(1,110.50)	(300.39)	(540.70)	(269.41)	FIRE DAMAGE
6280	000.321.00550	2011	(410.71)	(59.59)	(107.28)	(243.84)	MPAC ERROR
6269	000.200.52000	2012	(279.01)	(76.84)	(135.88)	(66.29)	MPAC ERROR
6389	000.281.57000	2012	(49,950.24)	(7,437.59)	(13,151.90)	(29,360.75)	EXEMPT - CITY LEASE
6259	000.280.86564	2012	(5,735.91)	(854.08)	(1,510.26)	(3,371.57)	EXEMPT - CHURCH
6265	000.280.86564	2012	(5,735.91)	(854.08)	(1,510.26)	(3,371.57)	EXEMPT - CHURCH
6114	000.281.41500	2012	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6082	000.290.68732	2012	(2,911.27)	(801.76)	(1,417.79)	(691.72)	FIRE DAMAGE
6245	000.040.24000	2013	(6,569.31)	(987.37)	(1,716.56)	(3,865.38)	CLASS CHANGE
6271	000.042.33000	2013	(542.55)	(151.32)	(262.97)	(128.26)	DEMOLITION
6268	000.200.52000	2013	(293.75)	(81.93)	(142.38)	(69.44)	MPAC ERROR
6385	000.211.79603	2013	(548.69)	(153.03)	(265.95)	(129.71)	EXEMPT - CITY
6262	000.230.76300	2013	(123,092.81)	(18,500.85)	(32,164.15)	(72,427.81)	DEMOLITION
6266	000.280.86565	2013	(5,745.01)	(863.47)	(1,501.17)	(3,380.36)	EXEMPT - CHURCH
6113	000.281.41500	2013	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6112	000.281.41500	2013	(867.32)	(241.90)	(420.39)	(205.03)	DEMOLITION
6243	000.291.40000	2013	(1,617.74)	(451.19)	(784.12)	(382.43)	DEMOLITION
6186	000.291.99792	2013	(534.73)	(149.14)	(259.18)	(126.42)	FIRE DAMAGE
6279	000.321.00550	2013	(162.69)	(24.45)	(42.51)	(95.73)	MPAC ERROR
6261	000.341.00500	2013	(1,418.43)	(395.60)	(687.51)	(335.32)	DEMOLITION
Grand Total:			(368,501.16)	(55,165.20)	(98,721.89)	(214,614.07)	
		<u>Tax Yr</u>	<u>Amt Adjusted</u>				
		2009	(55,418.64)				
		2010	(53,766.36)				
		2011	(53,310.79)				
		2012	(64,612.34)				
		2013	(141,393.03)				
			(368,501.16)	***prior to any applicable Capping Adjustment			