

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

Recommendation

The Acting City Manager/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 \$109,362. 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 357 and 358 of the *Municipal Act, 2001*.

Background - Analysis and Options

Sixty-nine (69) 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 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.

The total cancellation, reduction or refund of taxes, as recommended is \$608,859. The City portion of this amount is approximately \$109,362, or approximately 18%.

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 \$201,070 or approx. 33%.

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,

Barbara Cribbett, CMA
Acting City Manager,
Commissioner of Finance & City Treasurer

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT			COUNCIL APRIL 23, 2013				
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
6115	000.281.57000	2005	(\$54,949.43)	(\$6,714.82)	(\$12,935.10)	(\$35,299.51)	EXEMPT-CITY LEASE
6119	000.281.58000	2005	(\$3,713.62)	(\$453.80)	(\$874.19)	(\$2,385.63)	EXEMPT-CITY LEASE
6049	000.214.96277	2006	(\$971.80)	(\$241.88)	(\$468.60)	(\$261.32)	MPAC ERROR
6116	000.281.57000	2006	(\$54,694.18)	(\$6,836.77)	(\$13,246.93)	(\$34,610.48)	EXEMPT-CITY LEASE
6120	000.281.58000	2006	(\$3,567.16)	(\$445.89)	(\$863.97)	(\$2,257.30)	EXEMPT-CITY LEASE
6050	000.214.96277	2007	(\$55.82)	(\$14.03)	(\$27.27)	(\$14.52)	MPAC ERROR
6117	000.281.57000	2007	(\$55,091.15)	(\$7,068.20)	(\$13,739.73)	(\$34,283.22)	EXEMPT-CITY LEASE
6121	000.281.58000	2007	(\$3,668.97)	(\$470.73)	(\$915.04)	(\$2,283.20)	EXEMPT-CITY LEASE
6051	000.214.96277	2008	(\$57.46)	(\$14.59)	(\$28.35)	(\$14.52)	MPAC ERROR
6118	000.281.57000	2008	(\$55,353.89)	(\$7,279.04)	(\$14,142.92)	(\$33,931.93)	EXEMPT-CITY LEASE
6122	000.281.58000	2008	(\$3,760.53)	(\$494.51)	(\$960.81)	(\$2,305.21)	EXEMPT-CITY LEASE
6052	000.214.96277	2009	(\$55.83)	(\$14.47)	(\$27.50)	(\$13.86)	MPAC ERROR
6058	000.272.88110	2009	(\$18,312.98)	(\$4,744.89)	(\$9,020.97)	(\$4,547.12)	EXEMPT - SCHOOL
6133	000.201.16500	2010	(\$37,101.21)	(\$5,249.82)	(\$9,679.71)	(\$22,171.68)	EXEMPT-CITY LEASE
5898	000.210.51842	2010	(\$888.87)	(\$235.55)	(\$434.04)	(\$219.28)	MPAC ERROR
6054	000.214.96277	2010	(\$53.74)	(\$14.24)	(\$26.24)	(\$13.26)	MPAC ERROR
5364	000.230.35300	2010	(\$19,407.65)	(\$2,746.18)	(\$5,063.46)	(\$11,598.01)	REPAIRS/RENOVATION
6038	000.271.13878	2010	(\$122.12)	(\$32.36)	(\$59.63)	(\$30.13)	MPAC ERROR
6059	000.272.88110	2010	(\$18,053.06)	(\$4,784.06)	(\$8,815.31)	(\$4,453.69)	EXEMPT - SCHOOL
5455	000.430.45010	2010	(\$7,858.76)	(\$2,082.57)	(\$3,837.43)	(\$1,938.76)	EXEMPT - TRCA
6132	000.201.16500	2011	(\$42,748.78)	(\$6,202.85)	(\$11,165.98)	(\$25,379.95)	EXEMPT-CITY LEASE
5519	000.201.73440	2011	(\$697.23)	(\$102.28)	(\$184.21)	(\$410.74)	EXEMPT-CHARITABLE INST
5899	000.210.51842	2011	(\$4,411.17)	(\$1,193.22)	(\$2,147.80)	(\$1,070.15)	MPAC ERROR
6081	000.211.01250	2011	(\$591.89)	(\$160.11)	(\$288.19)	(\$143.59)	EXEMPT - CITY
6055	000.214.96277	2011	(\$52.36)	(\$14.17)	(\$25.49)	(\$12.70)	MPAC ERROR
6037	000.271.38780	2011	(\$178.49)	(\$48.28)	(\$86.91)	(\$43.30)	MPAC ERROR
6063	000.270.36124	2011	(\$8,743.73)	(\$2,365.18)	(\$4,257.32)	(\$2,121.23)	EXEMPT - SCHOOL
6060	000.272.88110	2011	(\$18,011.14)	(\$4,872.02)	(\$8,769.62)	(\$4,369.50)	EXEMPT - SCHOOL
6040	000.291.35305	2011	(\$16,964.55)	(\$4,588.91)	(\$8,260.04)	(\$4,115.60)	EXEMPT - SCHOOL
6074	000.271.41412	2011	(\$2,486.92)	(\$672.71)	(\$1,210.88)	(\$603.33)	DEMOLITION
6044	000.310.00700	2011	(\$6,166.31)	(\$1,667.98)	(\$3,002.38)	(\$1,495.95)	EXEMPT - SCHOOL
6047	000.310.01000	2011	(\$6,209.95)	(\$1,679.79)	(\$3,023.62)	(\$1,506.54)	EXEMPT - SCHOOL
5387	000.310.02000	2011	(\$1,209.48)	(\$327.16)	(\$588.90)	(\$293.42)	EXEMPT - SCHOOL
5456	000.430.45010	2011	(\$8,022.43)	(\$2,170.07)	(\$3,906.12)	(\$1,946.24)	EXEMPT - TRCA
6066	000.011.11234	2012	(\$46.49)	(\$12.80)	(\$22.64)	(\$11.05)	MPAC ERROR
5524	000.030.75112	2012	(\$3,561.97)	(\$980.97)	(\$1,734.68)	(\$846.32)	FIRE DAMAGE
6131	000.201.16500	2012	(\$47,996.53)	(\$7,146.68)	(\$12,637.49)	(\$28,212.36)	EXEMPT-CITY LEASE
6072	000.031.25000	2012	(\$1,355.69)	(\$373.36)	(\$660.22)	(\$322.11)	DEMOLITION
6030	000.050.22500	2012	(\$306.24)	(\$84.34)	(\$149.14)	(\$72.76)	DEMOLITION
6086	000.200.12500	2012	(\$700.12)	(\$192.81)	(\$340.96)	(\$166.35)	DEMOLITION
6057	000.200.90501	2012	(\$106.35)	(\$38.41)	(\$67.94)	\$0.00	MPAC ERROR
5520	000.201.73440	2012	(\$15,330.78)	(\$2,310.35)	(\$4,082.59)	(\$8,937.84)	EXEMPT-CHARITABLE INST
6080	000.211.01250	2012	(\$604.52)	(\$166.49)	(\$294.40)	(\$143.63)	EXEMPT - CITY
6056	000.214.96277	2012	(\$51.16)	(\$14.09)	(\$24.91)	(\$12.16)	MPAC ERROR
6089	000.230.76300	2012	(\$10,030.83)	(\$1,511.65)	(\$2,671.21)	(\$5,847.97)	DEMOLITION
6174	000.260.75403	2012	(\$503.20)	(\$138.58)	(\$245.06)	(\$119.56)	FIRE DAMAGE
6134	000.260.75407	2012	(\$679.12)	(\$187.03)	(\$330.73)	(\$161.36)	FIRE DAMAGE
6110	000.260.75409	2012	(\$1,219.14)	(\$335.75)	(\$593.72)	(\$289.67)	FIRE DAMAGE
6031	000.260.75410	2012	(\$666.77)	(\$183.63)	(\$324.72)	(\$158.42)	FIRE DAMAGE
6175	000.260.75413	2012	(\$527.76)	(\$145.34)	(\$257.02)	(\$125.40)	FIRE DAMAGE
6034	000.260.75414	2012	(\$678.96)	(\$186.99)	(\$330.65)	(\$161.32)	FIRE DAMAGE
6035	000.260.75418	2012	(\$732.31)	(\$201.68)	(\$356.63)	(\$174.00)	FIRE DAMAGE
6033	000.260.75420	2012	-\$683.21	-\$188.16	-\$332.72	-\$162.33	FIRE DAMAGE
6032	000.260.75424	2012	(\$617.98)	(\$170.19)	(\$300.96)	(\$146.83)	FIRE DAMAGE
6085	000.260.75425	2012	(\$679.12)	(\$187.03)	(\$330.73)	(\$161.36)	FIRE DAMAGE
6176	000.260.75426	2012	(\$769.13)	(\$211.82)	(\$374.57)	(\$182.74)	FIRE DAMAGE
6084	000.260.75428	2012	(\$752.76)	(\$207.31)	(\$366.59)	(\$178.86)	FIRE DAMAGE
6111	000.260.75429	2012	(\$863.22)	(\$237.73)	(\$420.39)	(\$205.10)	FIRE DAMAGE
6029	000.260.75431	2012	(\$674.91)	(\$185.87)	(\$328.68)	(\$160.36)	FIRE DAMAGE
6064	000.270.36124	2012	(\$9,160.71)	(\$2,522.86)	(\$4,461.27)	(\$2,176.58)	EXEMPT - SCHOOL
6127	000.271.35918	2012	(\$1,109.38)	(\$305.52)	(\$540.27)	(\$263.59)	FIRE DAMAGE
6036	000.271.38780	2012	(\$232.50)	(\$64.03)	(\$113.23)	(\$55.24)	MPAC ERROR
6073	000.271.41412	2012	(\$2,566.86)	(\$706.91)	(\$1,250.06)	(\$609.89)	DEMOLITION
6061	000.272.88110	2012	(\$18,005.20)	(\$4,958.63)	(\$8,768.53)	(\$4,278.04)	EXEMPT - SCHOOL
6039	000.291.35305	2012	(\$17,326.29)	(\$4,771.66)	(\$8,437.90)	(\$4,116.73)	EXEMPT - SCHOOL
5968	000.291.88500	2012	(\$486.36)	(\$133.94)	(\$236.86)	(\$115.56)	DEMOLITION
6045	000.310.00700	2012	(\$6,463.65)	(\$1,780.09)	(\$3,147.80)	(\$1,535.76)	EXEMPT - SCHOOL
6048	000.310.01000	2012	(\$7,905.18)	(\$2,177.09)	(\$3,849.82)	(\$1,878.27)	EXEMPT - SCHOOL
6043	000.310.02000	2012	(\$1,232.28)	(\$339.37)	(\$600.12)	(\$292.79)	EXEMPT - SCHOOL
		Grand Total:	(\$608,859.34)	(\$109,362.29)	(\$201,069.87)	(\$298,427.18)	
		Tax Yr	Amt Adjusted				
		2005	(\$58,663.05)				
		2006	(\$59,233.14)				
		2007	(\$58,815.94)				
		2008	(\$59,171.88)				
		2009	(\$18,368.81)				
		2010	(\$83,485.41)				
		2011	(\$116,494.43)				
		2012	(\$154,626.68)				
			(\$608,859.34)	***prior to any applicable Capping Adjustment			