

**TAX ADJUSTMENTS PURSUANT TO SECTION 356 OF THE *MUNICIPAL ACT, 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 recommend:

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

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:

Four (4) 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 levied 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,

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

Barry E. Jackson, CGA
Director of Financial Services

SEVERANCE REPORT

SECTION 356, MUNICIPAL ACT, S.O. 2001

COUNCIL April 23, 2013

<u>APPL. # 1</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
6135	000.290.40140.0000	2012	(\$2,632.24)
6136	000.290.40121.0000	2012	\$1,289.81
6137	000.290.40127.0000	2012	\$26.33
6138	000.290.40128.0000	2012	\$78.97
6139	000.290.40129.0000	2012	\$78.97
6140	000.290.40130.0000	2012	\$78.97
6141	000.290.40131.0000	2012	\$105.28
6142	000.290.40132.0000	2012	\$105.28
6143	000.290.40133.0000	2012	\$78.97
6144	000.290.40134.0000	2012	\$78.97
6145	000.290.40135.0000	2012	\$78.97
6146	000.290.40136.0000	2012	\$78.97
6147	000.290.40137.0000	2012	\$105.28
6148	000.290.40138.0000	2012	\$105.28
6149	000.290.40139.0000	2012	\$78.97
6150	000.290.40141.0000	2012	\$78.97
6151	000.290.40142.0000	2012	\$78.97
6152	000.290.40143.0000	2012	\$105.28

<u>APPL. # 2</u>			
6153	000.290.40150.0000	2012	(\$2,288.04)
6154	000.290.40119.0000	2012	\$1,327.08
6155	000.290.40144.0000	2012	\$114.40
6156	000.290.40145.0000	2012	\$91.52
6157	000.290.40146.0000	2012	\$91.52
6158	000.290.40147.0000	2012	\$91.52
6159	000.290.40148.0000	2012	\$91.52
6160	000.290.40149.0000	2012	\$91.52
6161	000.290.40151.0000	2012	\$91.52
6162	000.290.40152.0000	2012	\$91.52
6163	000.290.40153.0000	2012	\$91.52
6164	000.290.40154.0000	2012	\$114.40

<u>APPL. # 3</u>			
6165	000.290.41602.0000	2011	(\$1,775.67)
6166	000.290.40122.0000	2011	\$830.93
6167	000.290.40123.0000	2011	\$588.09
6168	000.290.40127.0000	2011	\$356.65

<u>APPL. # 4</u>			
6169	000.290.41602.0000	2012	(\$1,813.54)
6170	000.290.40122.0000	2012	\$848.65
6171	000.290.40123.0000	2012	\$600.64
6172	000.290.40127.0000	2012	\$364.25

GRAND TOTAL	(\$0.00)
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