

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

Recommendation

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

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 \$104,429. 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

Seventy-seven (77) 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.

Three (3) applications have been included for Council's consideration but do not require adjustment. They have not qualified for any adjustment under sections 357 and 358 of the *Municipal Act, 2001, as amended*.

The total cancellation, reduction or refund of taxes, as recommended is \$512,432. The City portion of this amount is approximately \$104,429, or approximately 20%.

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 \$190,102 or approx. 37%.

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:

Maureen E. Zabiuk, CMTP, A.I.M.A.
Manager, Property Tax & Assessment
Ext. 8268

Respectfully submitted,

Barbara Cribbett, CMA
Commissioner of Finance & City Treasurer

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT				COUNCIL SEPTEMBER 25, 2012			
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
5934	000.232.35000	2004	(\$3,055.45)	(\$338.54)	(\$714.06)	(\$2,002.85)	EXEMPT - CITY OWNED
5941	000.260.90000	2004	(\$5,247.74)	(\$573.05)	(\$1,207.50)	(\$3,467.19)	EXEMPT - CITY OWNED
5935	000.232.35000	2005	(\$3,144.05)	(\$390.18)	(\$751.11)	(\$2,002.76)	EXEMPT - CITY OWNED
5942	000.260.90000	2005	(\$5,397.63)	(\$659.59)	(\$1,270.60)	(\$3,467.44)	EXEMPT - CITY OWNED
5936	000.232.35000	2006	(\$3,585.78)	(\$448.22)	(\$868.48)	(\$2,269.08)	EXEMPT - CITY OWNED
5943	000.260.90000	2006	(\$5,449.68)	(\$681.21)	(\$1,319.91)	(\$3,448.56)	EXEMPT - CITY OWNED
5876	000.214.50570	2007	(\$5,677.46)	(\$1,427.31)	(\$2,773.44)	(\$1,476.71)	EXEMPT - SCHOOL
5937	000.232.35000	2007	(\$3,646.73)	(\$467.88)	(\$909.49)	(\$2,269.36)	EXEMPT - CITY OWNED
5944	000.260.90000	2007	(\$4,078.06)	(\$523.21)	(\$1,017.07)	(\$2,537.78)	EXEMPT - CITY OWNED
5945	000.190.28010	2008	(\$3,687.87)	(\$936.35)	(\$1,819.60)	(\$931.92)	MPAC ERROR
4246	000.211.39204	2008	(\$19,525.85)	(\$4,957.61)	(\$9,634.05)	(\$4,934.19)	EXEMPT - SCHOOL
4753	000.213.79300	2008	(\$5,474.34)	(\$1,389.93)	(\$2,701.04)	(\$1,383.37)	HOUSE OF REFUGE
5946	000.214.50570	2008	(\$7,511.56)	(\$1,907.18)	(\$3,706.20)	(\$1,898.18)	EXEMPT - SCHOOL
5938	000.232.35000	2008	(\$3,701.54)	(\$486.75)	(\$945.75)	(\$2,269.04)	EXEMPT - CITY OWNED
5365	000.190.28010	2009	(\$3,771.21)	(\$977.12)	(\$1,857.70)	(\$936.39)	MPAC ERROR
5508	000.213.54086	2009	(\$5.08)	(\$1.32)	(\$2.50)	(\$1.26)	MPAC ERROR
4752	000.213.79300	2009	(\$5,585.77)	(\$1,447.27)	(\$2,751.55)	(\$1,386.95)	HOUSE OF REFUGE
5509	000.233.26800	2009	(\$13,289.59)	(\$1,845.92)	(\$3,511.11)	(\$7,932.56)	CLASS CHANGE
5504	000.360.25408	2009	(\$327.38)	(\$84.82)	(\$161.27)	(\$81.29)	MPAC ERROR
5407	000.360.80104	2009	(\$38.06)	(\$9.86)	(\$18.75)	(\$9.45)	MPAC ERROR
5366	000.190.28010	2010	(\$3,809.90)	(\$1,009.62)	(\$1,860.38)	(\$939.90)	MPAC ERROR
5913	000.201.16500	2010	(\$37,101.21)	(\$5,249.82)	(\$9,679.71)	(\$22,171.68)	EXEMPT - CITY OWNED
4948	000.213.79300	2010	(\$5,631.83)	(\$1,492.44)	(\$2,750.02)	(\$1,389.37)	HOUSE OF REFUGE
5510	000.233.26800	2010	(\$12,622.29)	(\$1,804.99)	(\$3,324.71)	(\$7,492.59)	CLASS CHANGE
5025	000.270-38025	2010	(\$5,690.02)	(\$1,507.85)	(\$2,778.44)	(\$1,403.73)	EXEMPT - CHURCH
5425	000.300.05500	2010	(\$812.36)	(\$215.27)	(\$396.68)	(\$200.41)	DEMOLITION
5045	000.321.25053	2010	(\$10,843.49)	(\$1,550.63)	(\$2,856.17)	(\$6,436.69)	DEMOLITION
5873	000.330.78106	2010	(\$195.38)	(\$51.78)	(\$95.40)	(\$48.20)	MPAC ERROR
5505	000.360.25408	2010	(\$307.73)	(\$81.55)	(\$150.26)	(\$75.92)	MPAC ERROR
5408	000.360.80104	2010	(\$73.27)	(\$19.42)	(\$35.78)	(\$18.07)	MPAC ERROR
5439	000.040.24000	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION
5367	000.190.28010	2011	(\$3,888.76)	(\$1,051.91)	(\$1,893.44)	(\$943.41)	MPAC ERROR
5939	000.201.16500	2011	(\$42,748.78)	(\$6,202.85)	(\$11,165.98)	(\$25,379.95)	EXEMPT - CITY OWNED
5062	000.210.00618	2011	(\$54.63)	(\$14.78)	(\$26.60)	(\$13.25)	EXEMPT - CITY OWNED
5853	000.210.15000	2011	(\$10,993.63)	(\$1,595.17)	(\$2,871.54)	(\$6,526.92)	CLASS CHANGE
5885	000.213.00389	2011	(\$321.53)	(\$86.97)	(\$156.56)	(\$78.00)	EXEMPT - CONSERV LAND
5879	000.214.38010	2011	(\$7,318.49)	(\$1,979.65)	(\$3,563.37)	(\$1,775.47)	EXEMPT - CITY OWNED
5877	000.214.36010	2011	(\$6,726.29)	(\$1,819.46)	(\$3,275.03)	(\$1,631.80)	EXEMPT - CITY OWNED
5511	000.230.60500	2011	(\$5,194.58)	(\$753.73)	(\$1,356.82)	(\$3,084.03)	DEMOLITION
5428	000.220.79500	2011	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION
5838	000.233.33900	2011	(\$496.65)	(\$134.34)	(\$241.82)	(\$120.49)	DEMOLITION
5427	000.260.75415	2011	(\$280.58)	(\$75.90)	(\$136.61)	(\$68.07)	FIRE DAMAGE
5569	000.260.75418	2011	(\$401.97)	(\$108.73)	(\$195.72)	(\$97.52)	FIRE DAMAGE
5435	000.281.05568	2011	(\$1,015.19)	(\$274.61)	(\$494.30)	(\$246.28)	FIRE DAMAGE
5523	000.272.42420	2011	(\$3,788.12)	(\$1,024.69)	(\$1,844.43)	(\$919.00)	EXEMPT - CITY OWNED
5429	000.291.27722	2011	(\$5,776.11)	(\$1,562.44)	(\$2,812.39)	(\$1,401.28)	DEMOLITION
5514	000.230.76300	2011	\$0.00	\$0.00	\$0.00	\$0.00	CLASS CHANGE
5406	000.291.27747	2011	(\$6,833.69)	(\$1,848.51)	(\$3,327.33)	(\$1,657.85)	DEMOLITION
5449	000.291.37000	2011	(\$3,887.15)	(\$1,051.47)	(\$1,892.65)	(\$943.03)	DEMOLITION
5433	000.291.76914	2011	(\$20,251.85)	(\$5,478.12)	(\$9,860.63)	(\$4,913.10)	EXEMPT - SCHOOL
5417	000.291.76964	2011	(\$13,176.43)	(\$3,564.22)	(\$6,415.61)	(\$3,196.60)	EXEMPT - CITY OWNED
5426	000.300.05500	2011	(\$2,178.78)	(\$589.36)	(\$1,060.85)	(\$528.57)	DEMOLITION
5436	000.300.5500	2011	(\$405.87)	(\$109.79)	(\$197.62)	(\$98.46)	DEMOLITION
5947	000.300.69500	2011	(\$26,348.97)	(\$3,823.24)	(\$6,882.35)	(\$15,643.38)	DEMOLITION
5412	000.311.04060	2011	(\$54.62)	(\$14.78)	(\$26.59)	(\$13.25)	EXEMPT - CITY OWNED
5874	000.330.78106	2011	(\$285.59)	(\$77.25)	(\$139.05)	(\$69.29)	MPAC ERROR
5907	000.331.43500	2011	(\$1,705.73)	(\$461.40)	(\$830.52)	(\$413.81)	DEMOLITION
5859	000.280.86558	2011	(\$3,175.61)	(\$460.78)	(\$829.47)	(\$1,885.36)	EXEMPT - CHURCH
5506	000.360.25408	2011	(\$292.72)	(\$79.18)	(\$142.52)	(\$71.02)	MPAC ERROR
5513	000.360.32500	2011	(\$3,674.95)	(\$533.23)	(\$959.90)	(\$2,181.82)	CLASS CHANGE
5409	000.360.80104	2011	(\$107.11)	(\$28.97)	(\$52.16)	(\$25.98)	MPAC ERROR
5884	000.010.20200	2012	(\$880.62)	(\$242.52)	(\$428.86)	(\$209.24)	DEMOLITION
5854	000.041.26000	2012	(\$1,134.31)	(\$312.39)	(\$552.41)	(\$269.51)	DEMOLITION
5839	000.190.28010	2012	(\$3,971.19)	(\$1,093.67)	(\$1,933.97)	(\$943.55)	MPAC ERROR
5940	000.201.16500	2012	(\$47,966.53)	(\$7,142.22)	(\$12,629.59)	(\$28,194.72)	EXEMPT - CITY OWNED
5890	000.210.00618	2012	(\$55.81)	(\$15.37)	(\$27.18)	(\$13.26)	EXEMPT - CITY OWNED
5880	000.214.38010	2012	(\$16,321.87)	(\$4,495.04)	(\$7,948.75)	(\$3,878.08)	EXEMPT - CITY OWNED
5878	000.214.36010	2012	(\$15,010.52)	(\$4,133.90)	(\$7,310.12)	(\$3,566.50)	EXEMPT - CITY OWNED
5868	000.220.06500	2012	(\$24,282.85)	(\$6,687.50)	(\$11,825.75)	(\$5,769.60)	EXEMPT - CITY OWNED
5869	000.233.91376	2012	(\$1,615.62)	(\$444.94)	(\$786.81)	(\$383.87)	FIRE DAMAGE
5863	000.290.13121	2012	\$0.00	\$0.00	\$0.00	\$0.00	NO RECOMMENDATION
5842	000.291.76914	2012	(\$20,683.66)	(\$5,696.28)	(\$10,072.94)	(\$4,914.44)	EXEMPT - SCHOOL
5948	000.291.76964	2012	(\$13,457.40)	(\$3,706.17)	(\$6,553.75)	(\$3,197.48)	EXEMPT - CITY OWNED
5526	000.300.05500	2012	(\$2,269.26)	(\$624.95)	(\$1,105.13)	(\$539.18)	DEMOLITION
5908	000.331.43500	2012	(\$3,087.67)	(\$850.34)	(\$1,503.69)	(\$733.64)	DEMOLITION
5860	000.280.86558	2012	(\$7,379.47)	(\$1,098.80)	(\$1,943.02)	(\$4,337.65)	EXEMPT - CHURCH
5949	000.360.32500	2012	(\$3,642.20)	(\$542.32)	(\$959.00)	(\$2,140.88)	CLASS CHANGE
Grand Total:			(\$512,431.67)	(\$104,428.63)	(\$190,101.56)	(\$217,901.48)	
		2004	(8,303.19)				
		2005	(8,541.68)				
		2006	(9,035.46)				
		2007	(13,402.25)				
		2008	(39,901.16)				
		2009	(23,017.09)				
		2010	(77,087.48)				
		2011	(171,384.38)				
		2012	(161,758.98)				
			(\$512,431.67)	***prior to any applicable Capping Adjustment			