

**TAX ADJUSTMENTS PURSUANT TO SECTIONS 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:

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 \$65,037. 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

Eighty-two (82) 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.

Six (6) applications have been included for Council's consideration but do not require adjustment. They do not qualify 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 \$275,085. The City portion of this amount is approximately \$65,037, or approximately 24%.

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 \$113,888 or approx. 41%.

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

Respectfully submitted,

John Henry, CMA
Acting Commissioner of Finance and City Treasurer

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT			COUNCIL OCTOBER 29, 2013				
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
6199	000.272.44230	2008	(5,547.47)	(1,408.50)	(2,737.12)	(1,401.85)	EXEMPT - SCHOOL
6200	000.272.44230	2009	(5,527.39)	(1,432.15)	(2,722.79)	(1,372.45)	EXEMPT - SCHOOL
6069	000.200.01500	2010	(797.20)	(114.00)	(209.98)	(473.22)	MPAC ERROR
5855	000.233.10622	2010	(712.41)	(101.87)	(187.65)	(422.89)	CLASS CHANGE
6190	000.280.36383	2010	(97.69)	(25.89)	(47.70)	(24.10)	MPAC ERROR
6256	000.291.77000	2010	(2,570.04)	(363.66)	(670.52)	(1,535.86)	EXEMPT - CITY
6070	000.200.01500	2011	(1,427.48)	(209.41)	(377.14)	(840.93)	MPAC ERROR
6184	000.210.36051	2011	(249.89)	(67.60)	(121.67)	(60.62)	MPAC ERROR
5041	000.210.54015	2011	(774.01)	(209.37)	(376.87)	(187.77)	EXEMPT - CITY
6197	000.230.36025	2011	0.00	0.00	0.00	0.00	NO ADJUSTMENT
5034	000.231.03436	2011	(729.25)	(197.26)	(355.07)	(176.92)	FIRE DAMAGE
5856	000.233.10622	2011	(963.98)	(141.42)	(254.68)	(567.88)	CLASS CHANGE
6263	000.250.61000	2011	(793.48)	(214.64)	(386.34)	(192.50)	DEMOLITION
6177	000.270.41990	2011	(868.22)	(234.85)	(422.74)	(210.63)	DEMOLITION
6189	000.280.36383	2011	(95.20)	(25.75)	(46.35)	(23.10)	MPAC ERROR
6255	000.291.77000	2011	(2,570.84)	(373.03)	(671.50)	(1,526.31)	EXEMPT - CITY
6068	000.341.26686	2011	(1,142.34)	(309.00)	(556.20)	(277.14)	MPAC ERROR
5867	000.030.26000	2012	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6071	000.200.01500	2012	(2,089.21)	(314.84)	(556.36)	(1,218.01)	MPAC ERROR
6185	000.210.36051	2012	(325.51)	(89.65)	(158.52)	(77.34)	MPAC ERROR
6202	000.230.31100	2012	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6203	000.230.31500	2012	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6201	000.230.31600	2012	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6088	000.232.60500	2012	(5,584.67)	(841.61)	(1,487.20)	(3,255.86)	CLASS CHANGE
5857	000.233.10622	2012	(1,192.79)	(179.75)	(317.64)	(695.40)	CLASS CHANGE
6087	000.232.60300	2012	(4,313.72)	(650.08)	(1,148.74)	(2,514.90)	CLASS CHANGE
6264	000.250.61000	2012	(709.28)	(195.33)	(345.42)	(168.53)	DEMOLITION
6178	000.270.41990	2012	(5,440.63)	(1,498.35)	(2,649.59)	(1,292.69)	DEMOLITION
6188	000.280.36383	2012	(93.01)	(25.61)	(45.30)	(22.10)	MPAC ERROR
6082	000.290.68732	2012	0.00	0.00	0.00	0.00	NO ADJUSTMENT
6254	000.291.77000	2012	(2,582.82)	(384.58)	(680.06)	(1,518.18)	EXEMPT - CITY
6075	000.291.99792	2012	(359.41)	(98.98)	(175.03)	(85.40)	FIRE DAMAGE
5970	000.300.98050	2012	(111.80)	(30.79)	(54.45)	(26.56)	DEMOLITION
6181	000.330.24000	2012	(357.52)	(98.46)	(174.11)	(84.95)	DEMOLITION
6067	000.341.26686	2012	(1,488.03)	(409.80)	(724.67)	(353.56)	MPAC ERROR
6130	000.030.75112	2013	(3,559.42)	(992.72)	(1,725.25)	(841.45)	FIRE DAMAGE
6250	000.031.25000	2013	(4,673.06)	(1,303.32)	(2,265.03)	(1,104.71)	DEMOLITION
6246	000.031.68000	2013	(2,965.15)	(826.98)	(1,437.21)	(700.96)	DEMOLITION
6249	000.050.22000	2013	(8,125.81)	(2,266.29)	(3,938.58)	(1,920.94)	DEMOLITION
6242	000.200.01500	2013	(2,565.59)	(390.23)	(678.08)	(1,497.28)	MPAC ERROR
6282	000.210.26602	2013	(3,316.44)	(924.96)	(1,607.47)	(784.01)	MPAC ERROR
6258	000.210.57079	2013	(17,521.84)	(4,886.84)	(8,492.84)	(4,142.16)	EXEMPT - SCHOOL
6183	000.212.30150	2013	(6,479.64)	(1,807.17)	(3,140.68)	(1,531.79)	DEMOLITION
6281	000.213.63419	2013	(1,066.31)	(297.39)	(516.84)	(252.08)	MPAC ERROR
6247	000.220.06500	2013	0.00	0.00	0.00	0.00	DEMOLITION
6248	000.230.65000	2013	(6,604.92)	(992.72)	(1,725.87)	(3,886.33)	EXEMPT - CITY
6193	000.233.91376	2013	(1,003.10)	(279.76)	(486.20)	(237.14)	FIRE DAMAGE
6210	000.260.75401	2013	(2,047.53)	(571.06)	(992.44)	(484.04)	FIRE DAMAGE
6211	000.260.75402	2013	(2,038.63)	(568.57)	(988.12)	(481.93)	FIRE DAMAGE
6213	000.260.75403	2013	(1,626.65)	(453.67)	(788.44)	(384.54)	FIRE DAMAGE
6236	000.260.75404	2013	(2,015.15)	(562.03)	(976.74)	(476.38)	FIRE DAMAGE
6214	000.260.75405	2013	(2,015.15)	(562.03)	(976.74)	(476.38)	FIRE DAMAGE
6215	000.260.75406	2013	(2,024.69)	(564.69)	(981.37)	(478.64)	FIRE DAMAGE
6216	000.260.75407	2013	(2,027.21)	(565.39)	(982.59)	(479.23)	FIRE DAMAGE
6237	000.260.75408	2013	(3,207.53)	(894.58)	(1,554.69)	(758.26)	FIRE DAMAGE
6217	000.260.75409	2013	(3,175.84)	(885.74)	(1,539.33)	(750.77)	FIRE DAMAGE
6219	000.260.75410	2013	(1,980.83)	(552.45)	(960.11)	(468.27)	FIRE DAMAGE
6220	000.260.75411	2013	(1,680.80)	(468.78)	(814.68)	(397.34)	FIRE DAMAGE
6238	000.260.75412	2013	(2,224.33)	(620.37)	(1,078.13)	(525.83)	FIRE DAMAGE
6221	000.260.75413	2013	(1,621.17)	(452.14)	(785.78)	(383.24)	FIRE DAMAGE

TAX APPEAL REPORT			COUNCIL OCTOBER 29, 2013				
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
6223	000.260.75414	2013	(2,027.26)	(565.40)	(982.61)	(479.24)	FIRE DAMAGE
6224	000.260.75415	2013	(2,021.07)	(563.68)	(979.61)	(477.78)	FIRE DAMAGE
6225	000.260.75416	2013	(2,112.47)	(589.17)	(1,023.91)	(499.39)	FIRE DAMAGE
6239	000.260.75417	2013	(2,598.55)	(724.74)	(1,259.52)	(614.30)	FIRE DAMAGE
6226	000.260.75418	2013	(2,085.84)	(581.74)	(1,011.01)	(493.09)	FIRE DAMAGE
6227	000.260.75419	2013	(2,018.40)	(562.93)	(978.32)	(477.15)	FIRE DAMAGE
6228	000.260.75420	2013	(2,016.38)	(562.37)	(977.34)	(476.67)	FIRE DAMAGE
6229	000.260.75421	2013	(2,014.66)	(561.89)	(976.51)	(476.27)	FIRE DAMAGE
6230	000.260.75422	2013	(2,131.70)	(594.53)	(1,033.23)	(503.93)	FIRE DAMAGE
6231	000.260.75423	2013	(1,905.57)	(531.46)	(923.63)	(450.48)	FIRE DAMAGE
6232	000.260.75424	2013	(1,887.97)	(526.55)	(915.10)	(446.32)	FIRE DAMAGE
6240	000.260.75425	2013	(1,893.20)	(528.01)	(917.63)	(447.55)	FIRE DAMAGE
6222	000.260.75426	2013	(2,088.54)	(582.49)	(1,012.32)	(493.73)	FIRE DAMAGE
6235	000.260.75427	2013	(2,053.14)	(572.62)	(995.16)	(485.36)	FIRE DAMAGE
6233	000.260.75428	2013	(2,050.30)	(571.83)	(993.78)	(484.69)	FIRE DAMAGE
6218	000.260.75429	2013	(2,400.07)	(669.38)	(1,163.31)	(567.38)	FIRE DAMAGE
6241	000.260.75430	2013	(2,044.28)	(570.15)	(990.86)	(483.27)	FIRE DAMAGE
6234	000.260.75431	2013	(2,046.73)	(570.83)	(992.05)	(483.85)	FIRE DAMAGE
6207	000.270.36124	2013	(9,505.33)	(2,651.04)	(4,607.23)	(2,247.06)	EXEMPT - SCHOOL
6179	000.270.41990	2013	(5,293.32)	(1,476.31)	(2,565.67)	(1,251.34)	DEMOLITION
6208	000.272.88110	2013	(14,368.99)	(4,007.51)	(6,964.65)	(3,396.83)	EXEMPT - SCHOOL
6187	000.280.36366	2013	(97.10)	(27.08)	(47.06)	(22.95)	MPAC ERROR
6209	000.291.35305	2013	(12,593.05)	(3,512.20)	(6,103.85)	(2,977.00)	EXEMPT - SCHOOL
6194	000.291.52608	2013	(3,427.28)	(955.87)	(1,661.20)	(810.21)	DEMOLITION
6253	000.291.77000	2013	(2,661.49)	(400.02)	(695.45)	(1,566.02)	EXEMPT - CITY
6283	000.311.07779	2013	(3,199.84)	(892.43)	(1,550.96)	(756.45)	MPAC ERROR
6198	000.330.08500	2013	(51,348.97)	(7,717.75)	(13,417.49)	(30,213.73)	DEMOLITION
6182	000.330.24000	2013	(111.47)	(31.09)	(54.03)	(26.35)	DEMOLITION
Grand Total:			(275,085.05)	(65,037.18)	(113,888.13)	(96,159.74)	
		Tax Yr	Amt Adjusted				
		2008	(5,547.47)				
		2009	(5,527.39)				
		2010	(4,177.34)				
		2011	(9,614.69)				
		2012	(24,648.40)				
		2013	(225,569.76)				
			(275,085.05)	***prior to any applicable Capping Adjustment			