

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

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:**

Eight (8) 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:**

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

Respectfully submitted,

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Barbara Cribbett, CMA  
Commissioner of Finance & City Treasurer

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Barry E. Jackson, CGA  
Director of Financial Services

# SEVERANCE REPORT

COUNCIL OCTOBER 30, 2012

SECTION 356, MUNICIPAL ACT, S.O. 2001

<u>APPL. #</u>	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
<u>APPL. # 1</u>			
5974	000.272.44453.0000	2012	(\$5,580.12)
5975	000.272.44455.0000	2012	\$964.43
5976	000.272.44456.0000	2012	\$875.15
5977	000.272.44457.0000	2012	\$875.15
5978	000.272.44458.0000	2012	\$875.15
5979	000.272.44459.0000	2012	\$875.15
5980	000.272.44460.0000	2012	\$1,115.09
<u>APPL. # 2</u>			
5981	000.210.53985.0000	2012	(\$4,650.11)
5982	000.210.54001.0000	2012	\$997.41
5983	000.210.54002.0000	2012	\$885.10
5984	000.210.54003.0000	2012	\$885.10
5985	000.210.54004.0000	2012	\$885.10
5986	000.210.54006.0000	2012	\$997.40
<u>APPL. # 3</u>			
5987	000.210.53990.0000	2012	(\$4,650.11)
5988	000.210.54007.0000	2012	\$997.41
5989	000.210.54008.0000	2012	\$885.10
5990	000.210.54009.0000	2012	\$885.10
5991	000.210.54011.0000	2012	\$885.10
5992	000.210.54012.0000	2012	\$997.40
<u>APPL. # 4</u>			
5993	000.210.53995.0000	2012	(\$4,650.11)
5994	000.210.54087.0000	2012	\$999.78
5995	000.210.54088.0000	2012	\$884.45
5997	000.210.54089.0000	2012	\$884.45
5998	000.210.54090.0000	2012	\$884.45
5999	000.210.54091.0000	2012	\$996.98
<u>APPL. # 5</u>			
6000	000.210.54000.0000	2012	(\$5,580.12)
6001	000.210.54092.0000	2012	\$954.20
6002	000.210.54093.0000	2012	\$851.90
6003	000.210.54094.0000	2012	\$851.90
6004	000.210.54095.0000	2012	\$851.90
6005	000.210.54096.0000	2012	\$851.90
6006	000.210.54097.0000	2012	\$1,218.32

# SEVERANCE REPORT

SECTION 356, MUNICIPAL ACT, S.O. 2001

COUNCIL OCTOBER 30, 2012

	<u>ROLL #</u>	<u>TAX YEAR</u>	<u>AMOUNT ADJUSTED</u>
<u>APPL. # 6</u>			
6007	000.210.54005.0000	2012	(\$5,580.12)
6008	000.210.54098.0000	2012	\$1,215.31
6009	000.210.54099.0000	2012	\$852.60
6010	000.210.54100.0000	2012	\$852.60
6011	000.210.54101.0000	2012	\$852.60
6012	000.210.54102.0000	2012	\$852.60
6013	000.210.54103.0000	2012	\$954.41
<u>APPL. # 7</u>			
6014	000.210.54010.0000	2012	(\$4,650.11)
6015	000.210.54104.0000	2012	\$997.41
6016	000.210.54105.0000	2012	\$885.10
6017	000.210.54106.0000	2012	\$885.10
6018	000.210.54107.0000	2012	\$885.10
6019	000.210.54108.0000	2012	\$997.40
<u>APPL. # 8</u>			
6020	000.272.42425.0000	2012	(\$3,003.96)
6021	000.272.51998.0000	2012	\$1,544.77
6022	000.272.51999.0000	2012	\$1,459.19

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**GRAND TOTAL**

**0.00**

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