

**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 recommend:

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

Contribution to Sustainability

This is not applicable to this report.

Economic Impact

The City's share of these property tax adjustments is approximately \$25,042. 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, as amended*.

Background - Analysis and Options

Seventy-one (71) 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.

One (1) application has been included for Council's consideration but does not require adjustment. It has 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 \$110,059. The City portion of this amount is approximately \$25,042, or approximately 23%.

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 \$45,092 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:

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Respectfully submitted,

Barbara Cribbett, CMA
Commissioner of Finance & City Treasurer

Barry E. Jackson, CGA
Director of Financial Services

TAX APPEAL REPORT				COUNCIL OCTOBER 30, 2012			
SECTION 357, 358, 359, MUNICIPAL ACT, S.O. 2001							
APPL. #	ROLL #	TAX YEAR	AMOUNT ADJUSTED	CITY PORTION	REGION PORTION	EDUCATION PORTION	REASON
5843	000.200.05500	2007	(\$2,475.69)	(\$317.63)	(\$617.44)	(\$1,540.62)	EXEMPT - CITY OWNED
5844	000.200.05500	2008	(\$4,286.00)	(\$563.61)	(\$1,095.07)	(\$2,627.32)	EXEMPT - CITY OWNED
5845	000.200.05500	2009	(\$4,356.18)	(\$599.84)	(\$1,139.58)	(\$2,616.76)	EXEMPT - CITY OWNED
5895	000.212.15340	2009	(\$466.97)	(\$120.99)	(\$230.03)	(\$115.95)	MPAC ERROR
5963	000.291.11009	2009	(\$128.42)	(\$33.27)	(\$63.26)	(\$31.89)	MPAC ERROR
4437	000.401.12000	2009	(\$97.53)	(\$25.27)	(\$48.04)	(\$24.22)	DEMOLITION
5846	000.200.05500	2010	(\$4,350.82)	(\$615.64)	(\$1,135.13)	(\$2,600.05)	EXEMPT - CITY OWNED
5967	000.211.71716	2010	(\$214.91)	(\$56.95)	(\$104.94)	(\$53.02)	MPAC ERROR
5896	000.212.15340	2010	(\$898.74)	(\$238.17)	(\$438.85)	(\$221.72)	MPAC ERROR
5956	000.230.69556	2010	(\$136.76)	(\$36.24)	(\$66.78)	(\$33.74)	MPAC ERROR
5959	000.271.41482	2010	(\$2,916.64)	(\$772.91)	(\$1,424.19)	(\$719.54)	DEMOLITION
5882	000.290.27364	2010	(\$1,301.79)	(\$344.97)	(\$635.67)	(\$321.15)	FIRE DAMAGE
5909	000.290.27366	2010	(\$2,364.82)	(\$626.68)	(\$1,154.74)	(\$583.40)	FIRE DAMAGE
5962	000.291.11009	2010	(\$127.97)	(\$33.91)	(\$62.49)	(\$31.57)	MPAC ERROR
5906	000.291.53022	2010	(\$4,605.05)	(\$1,220.34)	(\$2,248.65)	(\$1,136.06)	DEMOLITION
5850	000.300.86500	2010	(\$1,212.94)	(\$321.43)	(\$592.28)	(\$299.23)	DEMOLITION
5460	000.331.91080	2010	(\$2,382.64)	(\$337.14)	(\$621.63)	(\$1,423.87)	MPAC ERROR
5516	000.401.12000	2010	(\$313.32)	(\$83.03)	(\$152.99)	(\$77.30)	DEMOLITION
5847	000.200.05500	2010	(\$4,349.74)	(\$615.49)	(\$1,134.85)	(\$2,599.40)	EXEMPT - CITY OWNED
5840	000.200.19000	2011	(\$147.94)	(\$39.62)	(\$72.78)	(\$35.54)	DEMOLITION
5966	000.211.71716	2011	(\$314.14)	(\$84.97)	(\$152.96)	(\$76.21)	MPAC ERROR
6023	000.212.10982	2011	(\$276.88)	(\$74.90)	(\$134.81)	(\$67.17)	EXEMPT - CITY OWNED
6024	000.212.11020	2011	(\$196.12)	(\$53.05)	(\$95.49)	(\$47.58)	EXEMPT - CITY OWNED
6025	000.212.11025	2011	(\$576.83)	(\$156.03)	(\$280.86)	(\$139.94)	EXEMPT - CITY OWNED
6026	000.212.11030	2011	(\$317.25)	(\$85.82)	(\$154.47)	(\$76.96)	EXEMPT - CITY OWNED
6027	000.212.11035	2011	(\$328.79)	(\$88.94)	(\$160.09)	(\$79.76)	EXEMPT - CITY OWNED
5063	000.220.01025	2011	(\$45.54)	(\$12.32)	(\$22.17)	(\$11.05)	EXEMPT - CITY OWNED
5955	000.230.69556	2011	(\$138.04)	(\$37.34)	(\$67.21)	(\$33.49)	EXEMPT - CITY OWNED
5958	000.271.41482	2011	(\$2,996.57)	(\$810.57)	(\$1,459.03)	(\$726.97)	DEMOLITION
5849	000.280.97900	2011	(\$5,931.52)	(\$870.15)	(\$1,567.11)	(\$3,494.26)	REPAIRS/RENOVATION
5910	000.290.27366	2011	(\$2,323.76)	(\$628.58)	(\$1,131.44)	(\$563.74)	FIRE DAMAGE
5961	000.291.11009	2011	(\$128.99)	(\$34.89)	(\$62.81)	(\$31.29)	MPAC ERROR
5525	000.291.50500	2011	(\$3,442.08)	(\$931.08)	(\$1,675.95)	(\$835.05)	DEMOLITION
5851	000.300.86505	2011	(\$2,020.66)	(\$546.59)	(\$983.86)	(\$490.21)	DEMOLITION
5461	000.331.91080	2011	(\$2,383.37)	(\$345.83)	(\$622.53)	(\$1,415.01)	MPAC ERROR
5517	000.401.12000	2011	(\$337.00)	(\$91.16)	(\$164.08)	(\$81.76)	DEMOLITION
5969	000.050.09500	2012	(\$674.46)	(\$185.75)	(\$328.46)	(\$160.25)	DEMOLITION
5964	000.061.19000	2012	(\$440.22)	(\$121.24)	(\$214.38)	(\$104.60)	DEMOLITION
5848	000.200.05500	2012	(\$4,367.91)	(\$650.38)	(\$1,150.07)	(\$2,567.46)	EXEMPT - CITY OWNED
5841	000.200.19000	2012	(\$892.82)	(\$245.88)	(\$434.80)	(\$212.14)	DEMOLITION
5973	000.210.52540	2012	(\$390.11)	(\$58.09)	(\$102.71)	(\$229.31)	EXEMPT - CITY OWNED
5932	000.213.49876	2012	(\$1,464.14)	(\$403.22)	(\$713.04)	(\$347.88)	DEMOLITION
5904	000.214.85000	2012	(\$4,044.36)	(\$1,113.82)	(\$1,969.60)	(\$960.94)	EXEMPT - CITY OWNED
5996	000.220.01025	2012	(\$46.50)	(\$12.81)	(\$22.64)	(\$11.05)	EXEMPT - CITY OWNED
5954	000.230.69556	2012	(\$139.50)	(\$38.42)	(\$67.94)	(\$33.14)	MPAC ERROR
5950	000.230.95522	2012	(\$727.19)	(\$200.27)	(\$354.14)	(\$172.78)	FIRE DAMAGE
5931	000.260.75401	2012	(\$691.39)	(\$190.41)	(\$336.71)	(\$164.27)	FIRE DAMAGE
5926	000.260.75402	2012	(\$687.29)	(\$189.28)	(\$334.71)	(\$163.30)	FIRE DAMAGE
5919	000.260.75404	2012	(\$691.39)	(\$190.41)	(\$336.71)	(\$164.27)	FIRE DAMAGE
5921	000.260.75405	2012	(\$691.39)	(\$190.41)	(\$336.71)	(\$164.27)	FIRE DAMAGE
5928	000.260.75406	2012	(\$679.12)	(\$187.03)	(\$330.73)	(\$161.36)	FIRE DAMAGE
5918	000.260.75411	2012	(\$544.11)	(\$149.85)	(\$264.98)	(\$129.28)	FIRE DAMAGE
5922	000.260.75415	2012	(\$679.12)	(\$187.03)	(\$330.73)	(\$161.36)	FIRE DAMAGE
5920	000.260.75416	2012	(\$720.02)	(\$198.29)	(\$350.65)	(\$171.08)	FIRE DAMAGE
5923	000.260.75417	2012	(\$957.32)	(\$263.65)	(\$466.21)	(\$227.46)	FIRE DAMAGE

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5916	000.260.75419	2012	(\$679.12)	(\$187.03)	(\$330.73)	(\$161.36)	FIRE DAMAGE
5925	000.260.75421	2012	(\$687.29)	(\$189.28)	(\$334.71)	(\$163.30)	FIRE DAMAGE
5930	000.260.75422	2012	(\$752.76)	(\$207.31)	(\$366.59)	(\$178.86)	FIRE DAMAGE
5924	000.260.75423	2012	(\$670.92)	(\$184.77)	(\$326.74)	(\$159.41)	FIRE DAMAGE
5917	000.260.75427	2012	(\$715.94)	(\$197.17)	(\$348.66)	(\$170.11)	FIRE DAMAGE
5927	000.260.75430	2012	(\$711.86)	(\$196.05)	(\$346.67)	(\$169.14)	FIRE DAMAGE
5957	000.271.41482	2012	(\$3,078.36)	(\$847.78)	(\$1,499.16)	(\$731.42)	DEMOLITION
5889	000.281.28000	2012	(\$2,386.03)	(\$657.11)	(\$1,162.00)	(\$566.92)	DEMOLITION
5911	000.281.43000	2012	(\$204.55)	(\$56.33)	(\$99.62)	(\$48.60)	FIRE DAMAGE
5858	000.290.04136	2012	\$0.00	\$0.00	\$0.00	\$0.00	NO ADJUSTMENT
5933	000.290.69376	2012	(\$1,906.59)	(\$525.07)	(\$928.51)	(\$453.01)	DEMOLITION
5960	000.291.11009	2012	(\$130.20)	(\$35.86)	(\$63.41)	(\$30.93)	MPAC ERROR
5864	000.291.89000	2012	(\$115.86)	(\$31.91)	(\$56.42)	(\$27.53)	DEMOLITION
5852	000.300.86505	2012	(\$2,083.24)	(\$573.72)	(\$1,014.54)	(\$494.98)	DEMOLITION
5883	000.311.70838	2012	(\$13,736.41)	(\$3,783.01)	(\$6,689.63)	(\$3,263.77)	EXEMPT - CITY OWNED
5905	000.330.89918	2012	(\$1,384.66)	(\$381.33)	(\$674.33)	(\$329.00)	FIRE DAMAGE
5971	000.331.91080	2012	(\$2,394.49)	(\$356.54)	(\$630.47)	(\$1,407.48)	EXEMPT - CITY OWNED
Grand Total:			(\$110,059.05)	(\$25,041.86)	(\$45,092.37)	(\$39,924.82)	
		Tax Yr	Amt Adjusted				
		2007	(\$2,475.69)				
		2008	(\$4,286.00)				
		2009	(\$5,049.10)				
		2010	(\$25,176.14)				
		2011	(\$21,905.48)				
		2012	(\$51,166.64)				
			(\$110,059.05)	***prior to any applicable Capping Adjustment			