



Report to: General Committee

Meeting Date: Tuesday, October 24, 2023

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**SUBJECT:** Tax Write-offs in Accordance with Section 354 of the  
Municipal Act, 2001

**PREPARED BY:** Shane Manson, Senior Manager, Revenue & Property Tax

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**RECOMMENDATION:**

1. That the report entitled Tax Write-offs in Accordance with Section 354 of the *Municipal Act, 2001* be received; and,
2. That the tax amounts for prior years totalling \$784,555, as set out in this report, be written-off pursuant to Section 354 of the *Municipal Act, 2001*; and,
3. That the City of Markham's portion of the write-off of \$183,327 be charged to Account 820-820-7040; and,
4. That the Treasurer be directed to remove these amounts from the Collector's Roll; and,
5. That the associated interest be cancelled in proportion to the tax adjustments; and,
6. That staff be authorized to and directed to do all things necessary to give effect to this resolutions.

**PURPOSE:**

In accordance with the provisions of section 354 of the *Municipal Act, 2001*, this report recommends that uncollectible outstanding taxes in the amount of \$784,555 be written-off and removed from the tax roll for the properties noted within Appendix A, B & C of this report. For ease of illustration, the properties are grouped into the following categories:

1. Public Services & Procurement Canada (PSPC) Properties
2. Parks Canada Agency - Rouge National Urban Park Properties
3. Taxable Properties
4. City of Markham Tenanted Properties

**BACKGROUND:**

The provisions included within section 354 of the *Municipal Act, 2001* (*The Act*) allow the Treasurer to remove taxes from the tax roll where other provisions of the *Municipal Act, 2001*, provide authority to do so or following approval from Council. Taxes may not be recommended to Council for write-off until after an unsuccessful tax sale under Part XI of the *Municipal Act, 2001*, except:

- If the property is owned by Canada, a province or territory, or a Crown agency of any of them, or by a municipality
- If the recommendation of the Treasurer advises Council as to why conducting a tax sale would be ineffective or inappropriate

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**OPTIONS/ DISCUSSION:**

Staff have determined that amounts billed on the following properties are uncollectible or no longer payable and should be written-off. Details of the properties, including the reason and the amounts that are being recommended for write-off, are included below.

**1. Public Services & Procurement Canada (PSPC) Properties**

Properties owned by the federal and/or provincial governments are exempt from regular property taxation but are eligible to make PILTs (Payments in lieu of taxes). PILTs are unlike property taxes in two important ways: PILTs are made voluntarily and the government has the discretion in determining the property values and the property classification that is used for calculating PILTs.

The City's PILT requests are calculated using the current value assessment (CVA) and tax classifications as returned on the assessment roll by the Municipal Property Assessment Corporation (MPAC). These CVA's are multiplied by the applicable tax rates for the classification of the property. In most cases, PILTs are paid in the amounts requested by the City; however, in certain circumstances (such as those noted below) the amounts differ.

*Staff Recommendation*

A total amount of \$175,681 (City's share estimated at \$42,381) from the 2021 and 2022 levy years, as described below, is being recommended to be written-off pursuant to section 354 of the *Municipal Act, 2001*. A consolidated listing of the properties is included within Appendix A.

- 2021 Levy Year – In 2021, the provincial government amended legislation which reduced business education tax rates for non-residential properties. This amendment created a variance between the PILT amounts requested by the City and the payments received from PSPC on a 104 properties, which resulted in an outstanding balance of \$326 for the 2021 levy year. As this amount is only for the education share of the rate, there is no impact on the City portion of the PILT payment received.
- 2022 Levy Year - For 2022, there are 43 PSPC properties that have an outstanding amount based on the difference between the amount billed and the payments received. The PILT amounts paid by PSBC on these 43 properties does not represent the full amount requested by the City, but rather an adjusted amount which reflects the Crown opinion that these properties are to be classified in the farm class rather than residential class as determined by MPAC. The total difference in the 2022 property levy year amount is \$175,355, of which the City's share is \$42,381.

**2. Parks Canada Agency - Rouge National Urban Park (RNUP) Properties**

Since the establishment of the Rouge National Urban Park (RNUP) in 2015, land ownership within the park boundaries has been under review and transitioning over to the ownership of Parks Canada Agency from other government entities such as PSPC, the Province of Ontario, City of Markham, Region of York and the Toronto Region

Conservation Authority (TRCA). Over the last number of years, Parks Canada and MPAC Staff have been conducting detailed reviews of all properties located within the boundaries of the RNUP to determine appropriate valuation and land classification. Due to this review process, the City has been awaiting finalization and confirmation of the final payments for all of the RNUP properties back to 2019.

In June 2023, the City received confirmation from MPAC that the review was now completed and resulted in MPAC issuing Post Roll Assessment Notices (PRAN) amending the valuation and/or classification on a total of 73 properties within the RNUP. Upon review of MPAC's final analysis, Parks Canada has advised that they will remit a final payment of \$752,364 to the City.

As noted in section 1 of the report, properties owned by the federal government are exempt from regular property taxation but are eligible to make PILTs, which are unlike property taxes in two important ways: PILTs are made voluntarily and the government has the discretion with determining the valuation and classification to be used. The final remittance amount related to RNUP properties that has been decided upon by the federal government results in a variance of \$447,397 (\$1,199,761 outstanding balance from Parks Canada less the \$752,364 remittance) being brought forward for write-off. The City's share of the total write-off is \$113,400.

The table below summarizes the billed, payments and PRAN adjustments amounts for the 2019 - 2022 period, along with the variance balance to be written-off. A consolidated listing of the RNUP properties is included within Appendix B.

Details	Amounts
Billed (2019-2022)	\$1,965,574
Payments received (2019-2022)	(\$602,418)
PRAN adjustments	(\$163,395)
Subtotal (outstanding balance)	\$1,199,761
Payments to be received (pending)	(\$752,364)
<b>Balance (to be written-off)</b>	<b>\$447,397</b>

### 3. Taxable Properties

As noted earlier in the report, property taxes may not be recommended to Council for write-off until after an unsuccessful tax sale occurred under Part XI of the *Act*, except:

- if the recommendation of the Treasurer includes an explanation of why conducting a tax sale would be ineffective or inappropriate

There are four taxable properties listed below with outstanding balances for which staff are recommending be written-off as a tax sale would be ineffective or inappropriate. A consolidated listing of the four properties noted below is included within Appendix C of this report.

*i. 36-02-0-140-01825-0000 (8228 BIRCHMOUNT ROAD)*

This property roll tax account consists of 18 condominium parking units for which MPAC issued duplicate assessments in error. The assessment of these parking units were included in this roll number as well as the individual residential condominium unit since 2015. This property roll number was expired January 1, 2022 and no further taxes will be levied on this roll number moving forward.

The total taxes to be written-off are \$18,564 which include the City's share of \$4,689.

*ii. 36-02-0-157-36300-0000 (2780 19TH AVENUE)*

This parcel is a leased farm property owned by the City of Markham. As this is a farm property, the tax class for this property should indicate EN (Exempt) and FT (Farm Taxable). However, the 2018 and 2019 years were classified as RT (Residential Taxable), resulting in an incorrect tax levy.

The total taxes to be written-off are \$6,447 of which the City's portion is \$1,586.

*iii. 36-02-0-160-68002-0000 (3565 19TH AVENUE)*

This parcel is a leased farm property owned by the City of Markham. As this is a farm property, the tax class for this property should indicate EN (Exempt) and FT (Farm Taxable). However, the 2017-2019 years are still classified as RT (Residential Taxable), resulting in an incorrect tax levy.

The total taxes to be written-off are \$14,431 of which the City's portion is \$3,613.

*iv. 36-02-0-132-84100-0000 (8977 WOODBINE AVENUE)*

This property is owned by the Ghana High Commission and operated as the Ghana Consulate in the GTA. The property is located on the east side of Woodbine Avenue, south of 16<sup>th</sup> Avenue. Under the Federal Government's Global Affairs Canada policy for foreign state, subsection 3.4 states, "A foreign state shall be exempt from municipal realty taxes on real property purchased and used exclusively for the premises of the mission." Following MPAC's review of the property, the agency determined that the property should be exempt from municipal taxes and issued a Post Roll Amended Notice (PRAN) to amend the 2023 taxation year.

The total taxes to be written-off for 2019-2022 are \$116,284, of which the City's portion is \$16,879.

#### **4. City of Markham Properties – Tenants**

In May 2020, Council provided the Senior Manager of Real Property and the City Treasurer the authority to amend the City's leases and other agreements with respect to tenants and licensees of City-owned properties, to address situations arising from an emergency. There are three (3) properties that require write-offs due to the closure of facilities in response to the COVID-19 pandemic.

- Staff recommend the write-off of outstanding tax levies for these 3 accounts totaling \$5,751, of which the City's portion is \$779. A consolidated listing of the 3 properties is included within Appendix D.

**FINANCIAL CONSIDERATIONS**

The amounts recommended for write-off total \$784,555, of which the City's portion is \$183,327. The share of uncollectible amount for the Region of York (\$367,248) and the Provincial education portion (\$233,980) will be charged back through the annual revenue remittance payment.

The City's portion of the write-off amount will be deemed an expense and charged to account 820-820-7040 (being the Tax Write-off Account) which has an annual budget amount of \$1,300,000. Any variance remaining in this account at year-end will be included in the year-end operating results.

**HUMAN RESOURCES CONSIDERATIONS**

N/A

**ALIGNMENT WITH STRATEGIC PRIORITIES:**

N/A

**BUSINESS UNITS CONSULTED AND AFFECTED:**

N/A

**RECOMMENDED BY:**

Joseph Silva  
Treasurer

Trinela Cane  
Commissioner, Corporate Services

**ATTACHMENTS:**

Appendix A / B / C / D: Write-off Summary

**Appendix A: 2021 Write-off Summary of Public Services & Procurement Canada (PSPC) Properties**

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	2021 Total
1	5	36-03-0-240-50300-0000	6492 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$2.21
2	5	36-03-0-242-51000-0000	10860 Ninth Line	Public Svcs. & Procurement Canada	1	\$2.29
3	5	36-03-0-242-52500-0000	10884 Ninth Line	Public Svcs. & Procurement Canada	1	\$2.38
4	5	36-03-0-242-53500-0000	10966 Ninth Line	Public Svcs. & Procurement Canada	1	\$1.89
5	5	36-03-0-242-54500-0000	0 Ninth Line W/S	Public Svcs. & Procurement Canada	1	\$1.31
6	5	36-03-0-242-65000-0000	11214 Ninth Line	Public Svcs. & Procurement Canada	1	\$0.75
7	5	36-03-0-242-71000-0000	11344 Ninth Line	Public Svcs. & Procurement Canada	1	\$1.45
8	5	36-03-0-242-73000-0000	0 Ninth Line W/S	Public Svcs. & Procurement Canada	1	\$0.24
9	5	36-03-0-243-09000-0000	0 19th Ave S/S	Public Svcs. & Procurement Canada	1	\$0.14
10	5	36-03-0-243-11000-0000	6447 19th Ave	Public Svcs. & Procurement Canada	1	\$2.96
11	5	36-03-0-243-12000-0000	0 19th Ave S/S	Public Svcs. & Procurement Canada	1	\$0.76
12	5	36-03-0-260-98500-0000	9656 Reesor Rd	Public Svcs. & Procurement Canada	1	\$1.70
13	5	36-03-0-261-08500-0000	9768 Reesor Rd	Public Svcs. & Procurement Canada	1	\$1.97
14	5	36-03-0-261-35300-0000	9619 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2.53
15	5	36-03-0-261-35600-0000	9631 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2.01
16	5	36-03-0-261-36600-0000	9683 Reesor Rd	Public Svcs. & Procurement Canada	1	\$3.26
17	5	36-03-0-261-37600-0000	9769 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2.55
18	5	36-03-0-261-59700-0000	9422 York-Durham Line	Public Svcs. & Procurement Canada	1	\$2.30
19	5	36-03-0-261-62700-0000	0 York-Durham Line	Public Svcs. & Procurement Canada	1	\$0.17
20	5	36-03-0-261-63700-0000	9480 York-Durham Line	Public Svcs. & Procurement Canada	1	\$2.00
21	5	36-03-0-261-64700-0000	9500 York-Durham Line	Public Svcs. & Procurement Canada	1	\$2.00
22	5	36-03-0-261-65000-0000	9556 York-Durham Line	Public Svcs. & Procurement Canada	1	\$1.62
23	5	36-03-0-261-70000-0000	0 York-Durham Line	Public Svcs. & Procurement Canada	1	\$0.39
24	5	36-03-0-261-71000-0000	0 York-Durham Line	Public Svcs. & Procurement Canada	1	\$0.39
25	5	36-03-0-261-71700-0000	9664 York-Durham Line	Public Svcs. & Procurement Canada	1	\$2.00
26	5	36-03-0-262-09800-0000	7591 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$1.94
27	5	36-03-0-262-10900-0000	7917 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$3.84

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	2021 Total
28	5	36-03-0-262-19100-0000	0 Major Mackenzie S/S	Public Svcs. & Procurement Canada	1	\$0.28
29	5	36-03-0-262-20800-0000	6944 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$2.30
30	5	36-03-0-262-21800-0000	6982 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$1.99
31	5	36-03-0-262-22800-0000	0 Major Mackenzie N/S	Public Svcs. & Procurement Canada	1	\$2.33
32	5	36-03-0-262-23800-0000	7056 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$3.02
33	5	36-03-0-262-25800-0000	7134 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$2.26
34	5	36-03-0-262-28000-0000	0 Major Mackenzie N/S	Public Svcs. & Procurement Canada	1	\$0.17
35	5	36-03-0-262-28600-0000	7258 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$1.85
36	5	36-03-0-262-29000-0000	0 Major Mackenzie N/S	Public Svcs. & Procurement Canada	1	\$0.17
37	5	36-03-0-262-32400-0000	0 Major Mackenzie N/S	Public Svcs. & Procurement Canada	1	\$0.17
38	5	36-03-0-262-33400-0000	7426 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$2.30
39	5	36-03-0-262-40000-0000	0 Major Mackenzie N/S	Public Svcs. & Procurement Canada	1	\$0.90
40	5	36-03-0-262-57500-0000	10233 Ninth Line	Public Svcs. & Procurement Canada	1	\$2.44
41	5	36-03-0-262-77700-0000	10465 Ninth Line	Public Svcs. & Procurement Canada	1	\$2.21
42	5	36-03-0-262-87900-0000	10691 Ninth Line	Public Svcs. & Procurement Canada	1	\$2.25
43	5	36-03-0-263-02000-0000	10094 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2.94
44	5	36-03-0-263-03000-0000	0 Reesor Rd W/S	Public Svcs. & Procurement Canada	1	\$0.15
45	5	36-03-0-263-04000-0000	0 Reesor Rd W/S	Public Svcs. & Procurement Canada	1	\$1.41
46	5	36-03-0-263-14500-0000	0 Reesor Rd Ws	Public Svcs. & Procurement Canada	1	\$1.40
47	5	36-03-0-263-24500-0000	10472 Reesor Rd	Public Svcs. & Procurement Canada	1	\$1.89
48	5	36-03-0-263-26000-0000	10506 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2.01
49	5	36-03-0-263-27000-0000	10522 Reesor Rd	Public Svcs. & Procurement Canada	1	\$3.08
50	5	36-03-0-263-28500-0000	10578 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2.94
51	5	36-03-0-263-29500-0000	10676 Reesor Rd	Public Svcs. & Procurement Canada	1	\$1.04
52	5	36-03-0-263-68000-0000	10453 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2.09
53	5	36-03-0-263-74500-0000	10531 Reesor Rd	Public Svcs. & Procurement Canada	1	\$1.53
54	5	36-03-0-263-90000-0000	0 York-Durham Line W	Public Svcs. & Procurement Canada	1	\$0.17
55	5	36-03-0-263-90500-0000	0 York-Durham Line W	Public Svcs. & Procurement Canada	1	\$0.16

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	2021 Total
56	5	36-03-0-263-91000-0000	0 York-Durham Line W	Public Svcs. & Procurement Canada	1	\$0.18
57	5	36-03-0-263-91500-0000	0 York-Durham Line W	Public Svcs. & Procurement Canada	1	\$0.18
58	5	36-03-0-263-92000-0000	0 York-Durham Line W	Public Svcs. & Procurement Canada	1	\$0.20
59	5	36-03-0-263-92500-0000	10268 York-Durham	Public Svcs. & Procurement Canada	1	\$2.17
60	5	36-03-0-264-37000-0000	7097 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$3.06
61	5	36-03-0-264-42600-0000	7129 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$2.10
62	5	36-03-0-264-55000-0000	7449 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$1.04
63	5	36-03-0-264-56900-0000	10725 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2.26
64	5	36-03-0-264-57600-0000	0 Elgin Mills Rd E S/S	Public Svcs. & Procurement Canada	1	\$1.33
65	5	36-03-0-264-57800-0000	0 Elgin Mills Rd E S/S	Public Svcs. & Procurement Canada	1	\$0.42
66	5	36-03-0-264-58000-0000	0 Elgin Mills Rd E S/S	Public Svcs. & Procurement Canada	1	\$1.08
67	5	36-03-0-264-72500-0000	10825 Ninth Line	Public Svcs. & Procurement Canada	1	\$2.37
68	5	36-03-0-264-74700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$0.17
69	5	36-03-0-264-75700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$0.15
70	5	36-03-0-264-76700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$0.16
71	5	36-03-0-264-77700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$0.16
72	5	36-03-0-264-78700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$0.16
73	5	36-03-0-264-79700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$0.16
74	5	36-03-0-264-80700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$0.16
75	5	36-03-0-264-89500-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$0.41
76	5	36-03-0-264-93000-0000	7528 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$2.51
77	5	36-03-0-264-93900-0000	7558 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$2.40
78	5	36-03-0-264-94300-0000	7596 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$1.67
79	5	36-03-0-264-94800-0000	7636 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$2.93
80	5	36-03-0-264-95500-0000	7672 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$2.36
81	5	36-03-0-265-10300-0000	10963 Ninth Line	Public Svcs. & Procurement Canada	1	\$1.88
82	5	36-03-0-265-10500-0000	10973 Ninth Line	Public Svcs. & Procurement Canada	1	\$1.05
83	5	36-03-0-265-10700-0000	10985 Ninth Line	Public Svcs. & Procurement Canada	1	\$1.05



[illegible]

**Appendix A: 2022 Write-off Summary of Public Services & Procurement Canada (PSPC) Properties**

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	2022 Total
1	5	36-03-0-242-53000-0000	0 Ninth Line W/S	Public Svcs. & Procurement Canada	1	\$1,650
2	5	36-03-0-242-54000-0000	0 Ninth Line	Public Svcs. & Procurement Canada	1	\$968
3	5	36-03-0-242-54100-0000	0 Ninth Line W/S	Public Svcs. & Procurement Canada	1	\$4,325
4	5	36-03-0-242-70000-0000	11306 Ninth Line	Public Svcs. & Procurement Canada	1	\$1,326
5	5	36-03-0-243-10000-0000	6445 19th Ave	Public Svcs. & Procurement Canada	1	\$6,168
6	5	36-03-0-261-81400-0000	9992 York-Durham Line	Public Svcs. & Procurement Canada	1	\$1,674
7	5	36-03-0-261-85500-0000	7255 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$16,205
8	5	36-03-0-262-24800-0000	0 Major Mackenzie N/S	Public Svcs. & Procurement Canada	1	\$3,314
9	5	36-03-0-262-27600-0000	7192 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$982
10	5	36-03-0-262-35400-0000	7630 Major Mackenzie	Public Svcs. & Procurement Canada	1	\$6,995
11	5	36-03-0-262-57500-0000	10233 Ninth Line	Public Svcs. & Procurement Canada	1	\$7,835
12	5	36-03-0-262-67700-0000	10389 Ninth Line	Public Svcs. & Procurement Canada	1	\$9,051
13	5	36-03-0-262-78000-0000	10531 Ninth Line	Public Svcs. & Procurement Canada	1	\$8,892
14	5	36-03-0-262-87900-0000	10691 Ninth Line	Public Svcs. & Procurement Canada	1	\$8,491
15	5	36-03-0-263-34500-0000	0 Reesor Rd W/S	Public Svcs. & Procurement Canada	1	\$2,607
16	5	36-03-0-263-41000-0000	10251 Reesor Rd	Public Svcs. & Procurement Canada	1	\$5,279
17	5	36-03-0-263-55000-0000	10377 Reesor Rd	Public Svcs. & Procurement Canada	1	\$10,610
18	5	36-03-0-264-74700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$948
19	5	36-03-0-264-75700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$968
20	5	36-03-0-264-76700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$972
21	5	36-03-0-264-77700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$972
22	5	36-03-0-264-78700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$972
23	5	36-03-0-264-79700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$972
24	5	36-03-0-264-80700-0000	0 Elgin Mills Rd E N/S	Public Svcs. & Procurement Canada	1	\$972
25	5	36-03-0-264-81700-0000	7356 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$5,561
26	5	36-03-0-265-08400-0000	10903 Ninth Line	Public Svcs. & Procurement Canada	1	\$2,849

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	2022 Total
27	5	36-03-0-265-10900-0000	10987 Ninth Line	Public Svcs. & Procurement Canada	1	\$8,306
28	5	36-03-0-265-21100-0000	11129 Ninth Line	Public Svcs. & Procurement Canada	1	\$7,635
29	5	36-03-0-265-53300-0000	10972 Reesor Rd	Public Svcs. & Procurement Canada	1	\$8,220
30	5	36-03-0-266-08400-0000	11201 Reesor Rd	Public Svcs. & Procurement Canada	1	\$7,353
31	5	36-03-0-266-20700-0000	11315 Reesor Rd	Public Svcs. & Procurement Canada	1	\$2,593
32	5	36-03-0-266-34400-0000	11290 York-Durham	Public Svcs. & Procurement Canada	1	\$2,994
33	5	36-03-0-266-35000-0000	0 York-Durham	Public Svcs. & Procurement Canada	1	\$972
34	5	36-03-0-266-38400-0000	11410 York-Durham	Public Svcs. & Procurement Canada	1	\$2,501
35	5	36-03-0-266-54500-0000	0 19th Ave	Public Svcs. & Procurement Canada	1	\$3,024
36	5	36-03-0-266-58000-0000	0 19th Ave S/S	Public Svcs. & Procurement Canada	1	\$3,947
37	5	36-03-0-266-64500-0000	0 19th Ave	Public Svcs. & Procurement Canada	1	\$2,303
38	5	36-03-0-266-65000-0000	0 19th Ave	Public Svcs. & Procurement Canada	1	\$2,303
39	5	36-03-0-264-67700-0000	0 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$1,950
40	5	36-03-0-264-96300-0000	7840 Elgin Mills Rd E	Public Svcs. & Procurement Canada	1	\$9,508
41	5	36-03-0-265-20400-0000	11071 Ninth Line	Public Svcs. & Procurement Canada	1	\$65
42	5	36-03-0-265-20800-0000	11087 Ninth Line	Public Svcs. & Procurement Canada	1	\$38
43	5	36-03-0-265-94500-0000	10905 Reesor Rd	Public Svcs. & Procurement Canada	1	\$85
<b>2022 Total Amount Recommended for Write-off</b>						<b>\$175,355</b>

<b>Appendix A: Total Write-off (\$326.24 + 175,355)</b>	<b>\$175,681</b>
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**Appendix B:** Write-off Summary of Parks Canada Agency - Rouge National Urban Park Properties

Property	Ward	Properties	Property Location	Owner	# of Years Outstanding	Total
Multiple	5, 7	73 properties	Rouge National Urban Park	Parks Canada Agency	4	\$447,397
Total Amount Recommended for Write-off						\$447,397

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**Appendix C: Write-off Summary of Taxable Properties**

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	Total
1	3	36-02-0-140-01825-0000	8228 Birchmount Rd	1826985 Ontario Inc.	4	\$18,564
2	2	36-02-0-157-36300-0000	2780 19th Ave	City of Markham	3	\$6,447
3	2	36-02-0-160-68002-0000	3565 19th Ave	City of Markham	3	\$14,431
4	2	36-02-0-132-84100-0000	8977 Woodbine Ave	Ghana High Commission	4	\$116,284
<b>Total Amount Recommended for Write-off</b>						<b>\$155,726</b>

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**Appendix D: Write-off Summary of City of Markham Tenanted Properties**

Property	Ward	Roll Number	Property Location	City of Markham Property Name/Tenant	# of Years Outstanding	Total
1	2	36-02-0-139-03100-0000	101 Town Centre Blvd	Civic Centre – Vacant Cafeteria	1	\$2,128
2	5	36-03-0-256-75861-0000	3201 Bur Oak Ave	Cornell CC – Presse Café	1	\$1,800
3	3	36-02-0-127-20055-0000	16 Main St	Pan Am CC – Presse Café	1	\$1,823
<b>Total Amount Recommended for Write-off</b>						<b>\$5,751</b>