



Report to: General Committee

Meeting Date: June 11, 2024

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

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

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 \$636,398, 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 \$148,441 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 \$636,398 be written-off and removed from the tax roll for the properties noted within Appendix A, B, C & D 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 Properties

BACKGROUND:

The provisions included within section 354 of the *Municipal Act, 2001* (*The Act*) allows the Treasurer or his designate 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 or his designate advises Council as to why conducting a tax sale would be ineffective or inappropriate

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 (Payment in lieu of taxes). PILTs are unlike property taxes in two important ways: PILTs are made voluntarily and the government has the discretion with 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 of Markham.

There are 53 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 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 Crown has the discretion to determine both the property values and the property classification used for calculating PILT payments. As the City does not have the authority to require the Crown to make full payment on PILT requests, Staff are recommending that the outstanding amount be written off.

Staff Recommendation

A total amount of \$199,141 (\$606,488 billed less \$407,348 in payments and adjustments) is recommended to be written-off pursuant to section 354 of the *Municipal Act, 2001*, with the city's share being \$48,280. A consolidated listing of the properties is included within Appendix A.

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

With 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 Parks Canada Agency from other 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 have been conducting detailed review on all properties 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 many the RNUP properties.

In June 2023, the City received confirmation from MPAC that the review was now complete, which resulted in MPAC issuing Post Roll Assessment Notices (PRAN) amending the valuation and/or classification on a total of 47 properties within the RNUP for the 2023 tax year.

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. Like PSPC properties noted above, the PILT amounts paid on these properties does not represent the full amount invoiced 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.

Staff Recommendation

A total amount of \$242,440 (\$383,935 billed less \$141,495 in payments and adjustments) of which the City's share is \$58,515, is recommended to be written-off pursuant to section 354 of the *Municipal Act, 2001*. A consolidated listing of the properties is included within Appendix B.

3. Taxable Properties

As noted earlier in the report, property taxes are not recommended to Council for write-off until after an unsuccessful tax sale occurred under Part XI of the *Act*, except when a recommendation from the Treasurer includes an explanation of why conducting a tax sale would be ineffective or inappropriate.

There are 2 taxable properties noted below, which are recommended be written-off as Staff have determined that a tax sale would be ineffective or inappropriate.

i. 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 16th Avenue. Under the Federal Government's Global Affairs Canada policy for a 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." MPAC reviewed the property in 2023 and determined that the property should be exempt from municipal taxes.

Staff recommend writing off the 2023 property taxes amounting to \$23,651, with the City's share of the write-off being \$3,236.

ii. 36-03-0-213-04248-0000 (0 KARL WILLIAMS LANE)

This property is owned by York Region Common Elements Condominium Plan No. 1358 (YRCECP No. 1358). The property is located on the south side of 14th Avenue, east of Markham Road. The original property assessment return by MPAC was incorrect and did not align with comparable properties of this type, as common

elements condominium properties have nominal assessments assigned by MPAC. The property assessment value was corrected in 2023, and staff recommend writing off the tax arrears for the 2020-2022 taxation years. The total taxes recommended for write-off amount to \$972, with the City's share being \$236.

Staff Recommendation

Staff recommend the write-off of outstanding tax levies for these 2 properties above total \$24,623, of which the City's portion is \$3,472. A consolidated listing of the 2 properties is included within Appendix C.

4. City of Markham Properties

In addition to the properties under Section 3, there are 9 properties owned by the City of Markham that require property tax write-offs.

36-02-0-127-04711-0000 (0 407 HWY)

36-02-0-127-04712-0000 (0 407 HWY)

36-02-0-127-04713-0000 (0 407 HWY)

36-02-0-127-04714-0000 (0 407 HWY)

These 4 properties are located on the north side of Highway 407, east of Birchmount Road. The properties were conveyed to the City in 2019 and re-classified from residential to exempt in 2021.

The total taxes to be written-off for 2019-2020 are \$88,136, of which the City's portion is \$21,609.

i. 36-02-0-156-83200-0000 (2787 19th AVENUE)

The property is located on the south side of 19th Avenue, east of Highway 404. The property was sold to the City in 2020 and is currently classified as residential. Staff have requested the property be reclassified to exempt and are in ongoing discussions with MPAC.

The total taxes to be written-off for 2020-2023 are \$11,799, of which the City's portion is \$2,861.

ii. 36-03-0-212-17505-0000 (0 KIRKHAM DRIVE)

The property is located on the south side of 19th Avenue, east of Highway 404. This property is located on the south side of Kirkham Drive, east of Markham Road. The property was conveyed to the City of Markham in 2020 re-classified from residential to exempt in 2024. The 2021-2023 tax write-offs were included in the Section 357/8 report to General Committee in May 2023. This write-off is for the 2020 tax year.

The total taxes to be written-off for 2020 are \$31,494, of which the City's portion is \$7,700.

iii. *36-04-0-350-11800-0000 (21 GEORGE STREET)*

The property is located on the east side of George Street, north of Church Street. The property was sold to the City of Markham in late 2021 and a tax appeal has been submitted in 2024 to change the property's tax class from residential to exempt. Staff are recommending the property taxes for 2022-2023 be written-off.

The total taxes to be written-off for 2022-2023 are \$7,311, of which the City's portion is \$1,771.

iv. *36-02-0-180-73600-0000 (185 MAIN STREET)*

The property is located on the east side of Main Street Unionville, south of Carlton Road. The property is a parking lot for the public owned by the City and classified as commercial. Staff have requested the property be reclassified to exempt and are in ongoing discussions with MPAC. Staff are recommending the property taxes for 2021-2023 be written-off.

The total taxes to be written-off for 2021-2023 are \$20,507, of which the City's portion is \$2,755.

v. *36-03-0-212-10450-0000 (STEELES AVENUE N/S)*

The property is located on the north side of Steeles Avenue, east of Markham Road. The property is a pumping station owned by the City and classified as commercial. Staff have requested the property be reclassified to exempt and are in ongoing discussions with MPAC. Staff are recommending the property taxes for 2022-2023 be written-off.

The total taxes to be written-off for 2021-2023 are \$10,947, of which the City's portion is \$1,477.

Staff Recommendation

Staff recommend the write-off of outstanding tax levies for these 9 accounts totaling \$170,194, of which the City's portion is \$38,174. A consolidated listing of the 9 properties is included within Appendix D.

FINANCIAL CONSIDERATIONS

The amounts recommended for write-off in this report total \$636,398, of which the City's portion is \$148,441, the Region's is \$319,474 and the Provincial education share is \$168,483.

The City will treat its share of the write-off as an expense, charging it to account 820-820-7040 (Tax Write-off Account), which has an annual budget of \$1,301,000. Year-to-date actuals through May are \$135,512. Deducting the proposed write-off of \$148,441 noted in the report, the remaining available budget amount will be \$1,017,047.

HUMAN RESOURCES CONSIDERATIONS

N/A

ALIGNMENT WITH STRATEGIC PRIORITIES:

N/A

BUSINESS UNITS CONSULTED AND AFFECTED:

N/A

RECOMMENDED BY:

X

Joseph Silva
Treasurer

X

Trinela Cane
Commissioner, Corporate Services

ATTACHMENTS:

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

Appendix A: 2024 Write-off Summary of Public Services & Procurement Canada (PSPC) Properties

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	Total
1	5	36-03-0-242-53000-0000	0 NINTH LINE W/S	Public Svcs. & Procurement Canada	1	\$1,694
2	5	36-03-0-242-54000-0000	0 NINTH LINE	Public Svcs. & Procurement Canada	1	\$993
3	5	36-03-0-242-54100-0000	0 NINTH LINE W/S	Public Svcs. & Procurement Canada	1	\$4,443
4	5	36-03-0-242-70000-0000	11306 NINTH LINE	Public Svcs. & Procurement Canada	1	\$1,362
5	5	36-03-0-242-73000-0000	0 NINTH LINE W/S	Public Svcs. & Procurement Canada	1	\$1,417
6	5	36-03-0-243-10000-0000	6445 19TH AVE	Public Svcs. & Procurement Canada	1	\$6,337
7	5	36-03-0-261-81400-0000	9992 YORK-DURHAM LINE	Public Svcs. & Procurement Canada	1	\$1,720
8	5	36-03-0-261-85500-0000	7255 MAJOR MACKENZIE	Public Svcs. & Procurement Canada	1	\$15,539
9	5	36-03-0-262-09800-0000	7591 MAJOR MACKENZIE	Public Svcs. & Procurement Canada	1	\$53
10	5	36-03-0-262-24800-0000	0 MAJOR MACKENZIE N/S	Public Svcs. & Procurement Canada	1	\$3,405
11	5	36-03-0-262-27600-0000	7192 MAJOR MACKENZIE	Public Svcs. & Procurement Canada	1	\$1,009
12	5	36-03-0-262-35400-0000	7630 MAJOR MACKENZIE	Public Svcs. & Procurement Canada	1	\$7,187
13	5	36-03-0-262-57500-0000	10233 NINTH LINE	Public Svcs. & Procurement Canada	1	\$8,050
14	5	36-03-0-262-67700-0000	10389 NINTH LINE	Public Svcs. & Procurement Canada	1	\$9,299
15	5	36-03-0-262-78000-0000	10531 NINTH LINE	Public Svcs. & Procurement Canada	1	\$9,135
16	5	36-03-0-262-87900-0000	10691 NINTH LINE	Public Svcs. & Procurement Canada	1	\$8,723
17	5	36-03-0-263-29500-0000	10676 REESOR RD	Public Svcs. & Procurement Canada	1	\$3,771
18	5	36-03-0-263-34500-0000	0 REESOR RD W/S	Public Svcs. & Procurement Canada	1	\$2,679
19	5	36-03-0-263-41000-0000	10251 REESOR RD	Public Svcs. & Procurement Canada	1	\$5,190
20	5	36-03-0-263-55000-0000	10377 REESOR RD	Public Svcs. & Procurement Canada	1	\$10,901
21	5	36-03-0-264-67700-0000	0 ELGIN MILLS RD E N/S	Public Svcs. & Procurement Canada	1	\$2,003
22	5	36-03-0-264-74700-0000	0 ELGIN MILLS RD E N/S	Public Svcs. & Procurement Canada	1	\$974
23	5	36-03-0-264-75700-0000	0 ELGIN MILLS RD E N/S	Public Svcs. & Procurement Canada	1	\$994
24	5	36-03-0-264-76700-0000	0 ELGIN MILLS RD E N/S	Public Svcs. & Procurement Canada	1	\$999
25	5	36-03-0-264-77700-0000	0 ELGIN MILLS RD E N/S	Public Svcs. & Procurement Canada	1	\$999
26	5	36-03-0-264-78700-0000	0 ELGIN MILLS RD E N/S	Public Svcs. & Procurement Canada	1	\$999
27	5	36-03-0-264-79700-0000	0 ELGIN MILLS RD E N/S	Public Svcs. & Procurement Canada	1	\$999

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	Total
28	5	36-03-0-264-80700-0000	0 ELGIN MILLS RD E N/S	Public Svcs. & Procurement Canada	1	\$999
29	5	36-03-0-264-81700-0000	7356 ELGIN MILLS RD E	Public Svcs. & Procurement Canada	1	\$5,714
30	5	36-03-0-264-96300-0000	7840 ELGIN MILLS	Public Svcs. & Procurement Canada	1	\$9,841
31	5	36-03-0-265-08400-0000	10903 NINTH LINE	Public Svcs. & Procurement Canada	1	\$2,928
32	5	36-03-0-265-10900-0000	10987 NINTH LINE	Public Svcs. & Procurement Canada	1	\$8,534
33	5	36-03-0-265-21100-0000	11129 NINTH LINE	Public Svcs. & Procurement Canada	1	\$7,844
34	5	36-03-0-265-30900-0000	0 NINTH LINE E/S	Public Svcs. & Procurement Canada	1	\$8,484
35	5	36-03-0-265-40900-0000	11471 NINTH LINE	Public Svcs. & Procurement Canada	1	\$2,242
36	5	36-03-0-265-53300-0000	10972 REESOR RD	Public Svcs. & Procurement Canada	1	\$8,445
37	5	36-03-0-266-08400-0000	11201 REESOR RD	Public Svcs. & Procurement Canada	1	\$7,555
38	5	36-03-0-266-20700-0000	11315 REESOR RD	Public Svcs. & Procurement Canada	1	\$2,664
39	5	36-03-0-266-34400-0000	11290 YORK-DURHAM LINE	Public Svcs. & Procurement Canada	1	\$3,077
40	5	36-03-0-266-35000-0000	0 YORK-DURHAM LINE	Public Svcs. & Procurement Canada	1	\$999
41	5	36-03-0-266-38400-0000	11410 YORK-DURHAM LINE	Public Svcs. & Procurement Canada	1	\$2,570
42	5	36-03-0-266-52500-0000	0 19TH AVE S/S	Public Svcs. & Procurement Canada	1	\$999
43	5	36-03-0-266-53000-0000	0 19TH AVE S/S	Public Svcs. & Procurement Canada	1	\$1,054
44	5	36-03-0-266-53500-0000	0 19TH AVE S/S	Public Svcs. & Procurement Canada	1	\$999
45	5	36-03-0-266-54000-0000	6997 19TH AVE	Public Svcs. & Procurement Canada	1	\$1,009
46	5	36-03-0-266-54500-0000	0 19TH AVE	Public Svcs. & Procurement Canada	1	\$3,106
47	5	36-03-0-266-58000-0000	0 19TH AVE S/S	Public Svcs. & Procurement Canada	1	\$4,056
48	5	36-03-0-266-64500-0000	0 19TH AVE	Public Svcs. & Procurement Canada	1	\$2,366
49	5	36-03-0-266-65000-0000	0 19TH AVE	Public Svcs. & Procurement Canada	1	\$2,366
50	5	36-03-0-263-41000-0000	10251 REESOR RD	Public Svcs. & Procurement Canada	1	\$228
51	5	36-03-0-265-20400-0000	11071 NINTH LINE	Public Svcs. & Procurement Canada	1	\$65
52	5	36-03-0-265-20800-0000	11087 NINTH LINE	Public Svcs. & Procurement Canada	1	\$38
53	5	36-03-0-265-94500-0000	10905 REESOR RD	Public Svcs. & Procurement Canada	1	\$85
Total Amount Recommended for Write-off						\$199,141

Appendix B: Write-off Summary of Parks Canada Agency - Rouge National Urban Park Properties

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	Total
1	7	36-03-0-251-33700-0000	7293 REESOR RD	Parks Canada Agency	1	\$17,520
2	7	36-03-0-251-77000-0000	7560 11TH CONCESSION	Parks Canada Agency	1	\$8,473
3	7	36-03-0-252-04872-0000	8331 14TH AVE	Parks Canada Agency	1	\$17,517
4	7	36-03-0-252-78200-0000	8183 14TH AVE	Parks Canada Agency	1	\$4,301
5	7	36-03-0-253-36200-0000	8328 14TH AVE	Parks Canada Agency	1	\$3,994
6	7	36-03-0-254-54400-0000	7862 11TH CONCESSION	Parks Canada Agency	1	\$10,497
7	7	36-03-0-255-35400-0000	0 YORK-DURHAM LINE	Parks Canada Agency	1	\$1,526
8	7	36-03-0-255-37820-0000	0 YORK-DURHAM LINE	Parks Canada Agency	1	\$582
9	5	36-03-0-256-45700-0000	8036 HWY 7	Parks Canada Agency	1	\$2,252
10	5	36-03-0-256-45900-0000	8660 YORK-DURHAM LINE	Parks Canada Agency	1	\$8,217
11	5	36-03-0-257-81700-0000	0 YORK-DURHAM LINE	Parks Canada Agency	1	\$1,143
12	5	36-03-0-257-94000-0000	9048 YORK-DURHAM LINE	Parks Canada Agency	1	\$5,588
13	5	36-03-0-258-10500-0000	7797 16TH AVE	Parks Canada Agency	1	\$16,665
14	7	36-03-0-210-60004-0000	STEELES AVE E	Parks Canada Agency	1	\$38,503
15	7	36-03-0-251-53700-0000	7551 REESOR RD	Parks Canada Agency	1	\$17,307
16	7	36-03-0-252-62300-0000	0 14TH AVE	Parks Canada Agency	1	\$1,248
17	7	36-03-0-252-63500-0000	7575 14TH AVE	Parks Canada Agency	1	\$2,078
18	7	36-03-0-252-67200-0000	0 14TH AVE	Parks Canada Agency	1	\$853
19	7	36-03-0-252-68200-0000	7733 14TH AVE	Parks Canada Agency	1	\$2,619
20	7	36-03-0-252-70200-0000	7831 14TH AVE	Parks Canada Agency	1	\$5,580
21	7	36-03-0-253-13500-0000	0 14TH AVE	Parks Canada Agency	1	\$999
22	7	36-03-0-253-14500-0000	7702 14TH AVE	Parks Canada Agency	1	\$1,948
23	7	36-03-0-253-16500-0000	7754 14TH AVE	Parks Canada Agency	1	\$477
24	7	36-03-0-253-20700-0000	7914 14TH AVE	Parks Canada Agency	1	\$4,468
25	7	36-03-0-253-30300-0000	7978 14TH AVE	Parks Canada Agency	1	\$1,924
26	7	36-03-0-253-70500-0000	7784 REESOR RD	Parks Canada Agency	1	\$40

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	Total
27	7	36-03-0-254-20500-0000	0 REESOR RD	Parks Canada Agency	1	\$1,257
28	7	36-03-0-254-21700-0000	0 REESOR RD	Parks Canada Agency	1	\$1,113
29	7	36-03-0-254-22700-0000	7833 REESOR RD	Parks Canada Agency	1	\$3,430
30	7	36-03-0-254-24000-0000	0 REESOR RD	Parks Canada Agency	1	\$229
31	7	36-03-0-254-24200-0000	0 REESOR RD	Parks Canada Agency	1	\$3,420
32	7	36-03-0-254-30000-0000	7939 REESOR RD	Parks Canada Agency	1	\$2,426
33	7	36-03-0-254-35203-0000	0 REESOR RD	Parks Canada Agency	1	\$1,357
34	5	36-03-0-255-69851-0000	0 HWY 7	Parks Canada Agency	1	\$2,629
35	5	36-03-0-256-27200-0000	7632 HWY 7	Parks Canada Agency	1	\$5,134
36	5	36-03-0-256-40000-0000	0 HWY 7	Parks Canada Agency	1	\$6,796
37	5	36-03-0-257-41900-0000	8847 REESOR RD	Parks Canada Agency	1	\$6,521
38	5	36-03-0-257-51800-0000	9035 REESOR RD	Parks Canada Agency	1	\$6,176
39	5	36-03-0-257-73200-0000	9165 REESOR RD	Parks Canada Agency	1	\$3,095
40	5	36-03-0-258-10000-0000	0 16TH AVE	Parks Canada Agency	1	\$4,389
41	5	36-03-0-261-22700-0000	9529 REESOR RD	Parks Canada Agency	1	\$5,699
42	7	36-03-0-250-39200-0000	8328 STEELES AVE E	Parks Canada Agency	1	\$1,751
43	5	36-03-0-255-75900-0000	7891 HWY 7	Parks Canada Agency	1	\$815
44	5	36-03-0-255-77300-0000	7889 HWY 7	Parks Canada Agency	1	\$5,120
45	5	36-03-0-255-97100-0000	0 HWY 7	Parks Canada Agency	1	\$969
46	5	36-03-0-255-98100-0000	0 HWY 7	Parks Canada Agency	1	\$790
47	5	36-03-0-255-99100-0000	117 LOCUST HILL LANE	Parks Canada Agency	1	\$3,005
Total Amount Recommended for Write-off						\$242,440

Appendix C: Write-off Summary of Taxable Properties

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	Total
1	2	36-02-0-132-84100-0000	8977 WOODBINE AVE	Ghana High Commission	1	\$23,651
2	7	36-03-0-213-04248-0000	0 KARL WILLIAMS LANE	YRCECP NO 1358	3	\$972
Total Amount Recommended for Write-off						\$24,623

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

Property	Ward	Roll Number	Property Location	Owner	# of Years Outstanding	Total
1	3	36-02-0-127-04711-0000	0 407 HWY	City of Markham	2	\$18,223
2	3	36-02-0-127-04712-0000	0 407 HWY	City of Markham	2	\$21,363
3	3	36-02-0-127-04713-0000	0 407 HWY	City of Markham	2	\$26,333
4	3	36-02-0-127-04714-0000	0 407 HWY	City of Markham	2	\$22,217
5	2	36-02-0-156-83200-0000	2787 19 TH AVE	City of Markham	4	\$11,799
6	7	36-03-0-212-17505-0000	0 KIRKHAM DR	City of Markham	1	\$31,494
7	4	36-04-0-350-11800-0000	21 GEORGE ST	City of Markham	2	\$7,311
8	3	36-02-0-180-73600-0000	185 MAIN ST	City of Markham	3	\$20,507
9	7	36-03-0-212-10450-0000	STEELES AVE N/S	City of Markham	2	\$10,947
Total Amount Recommended for Write-off						\$170,194