



Report to: General Committee

Date of Meeting: May 1, 2006

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<b>SUBJECT:</b>	Tax Write-Offs in Accordance with Section 354 of the Municipal Act, 2001
<b>PREPARED BY:</b>	Paul Wealleans, Director, Taxation

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**RECOMMENDATIONS :**

THAT taxes totalling \$99,862.50 (includes penalty and interest estimated in the amount of \$8,885.25) as set out in this report be written off pursuant to the provisions of Section 354 of the *Municipal Act, 2001*;

AND THAT the applicable penalty and/or interest charges be adjusted accordingly;

AND THAT the Treasurer be directed to remove the taxes from the Collector's Roll.

**FINANCIAL CONSIDERATIONS:**

The amount of taxes that require removal from the Tax Collector's roll total \$90,977.25 (excluding penalty and interest). Of this total, the Town's share is \$25,327.93. The balance of \$65,649.32 will be recovered from the Region of York and School Boards accordingly.

**PURPOSE:**

Provisions under Section 354 of the *Municipal Act, 2001* allow for the write-off of taxes deemed uncollectible. This report recommends the write-off of \$90,977.25 of taxes (excluding penalty and interest) of which the Town of Markham share is \$25,327.93

**BACKGROUND:**

Under Section 354 of the *Municipal Act*, the Treasurer has the authority to recommend to Council that uncollectible taxes be written off after an unsuccessful tax sale whether or not the property vests with the municipality, or are no longer payable as the result of a provision tax relief or a decision of any court. Taxes levied on property of the Crown can also be written off.

The attached list of taxes (Appendix A), reviewed by staff of the Tax Office, is a "Summary of Uncollectible Taxes". The list includes uncollectible taxes that have been assessed incorrectly, properties vested to the Town of Markham, or Payment in Lieu of Taxes for Crown lands.

All appropriate collection action has been carried out and the Treasurer has ascertained the taxes to be uncollectible. It is recommended that Council approve the cancellation of the uncollectible taxes and remove them from the Tax Collector's Roll.

**OPTIONS/ DISCUSSION:**

Taxes being recommended for write off are from accounts that have either gone through the Town's collection process or are being recommended for write off due to assessment errors or reclassification of Crown properties. The tax collection process includes some

or all of the following: Overdue Statements, Final Demand Letters, investigations, telephone calls, meetings, Bailiff Warrants, Collection Agency action, and tax sale.

The amounts of taxes to be written off total \$90,977.25 (excluding penalty). Of this total the Town's share is \$25,327.93. The balance of \$65,649.32 will be charged to the Region of York and School Boards accordingly.

The following chart summarizes the categories of write offs:

Categories of Tax Write Offs


Levying Body	Total Taxes
Town	\$25,327.93
Region	\$43,199.22
Education	\$22,450.10
Total	\$90,977.25
Penalty/Interest	\$8,885.25
Total	\$99,862.50


Reason	Total Taxes
Assessed Incorrectly	\$94,047.10
Became Town Property	\$5,815.40
Total	\$99,862.50

Write offs for payment in lieu of taxes are adjustments resulting from incorrect assessment values for properties owned by Public Work Canada, Management Board Secretariat and Ontario Transportation Capital Corporation. This represents a total of \$69,219.02 or 69% of the total write off amount of \$99,862.50

A total of \$30,643.48 or 31% must be written off due to assessment errors on information provided by MPAC such as incorrect assessment values, property class information or severance figures. Example of these types of write offs include: classification errors, roll numbers created in error, and roll numbers that should have been deleted from the returned roll.

**RECOMMENDED  
BY:**

  
Barb Cribbett  
Treasurer

  
Andy Taylor  
Commissioner Corporate  
Services

**ATTACHMENTS:**

Appendix A: Summary of Tax Write Offs

# APPENDIX A: SUMMARY OF TAX WRITE OFFS

Roll Number	Address	Amount	Reason
020-112-98000	8150 Woodbine Ave	\$ 4,812.32	Assessed Incorrectly
020-112-98000	8150 Woodbine Ave	\$ 5,084.87	Assessed Incorrectly
020-160-22000	10231 Warden Ave	\$ 795.94	Assessed Incorrectly
030-213-71300	7931 Kennedy Rd.	\$ 2,712.21	Assessed Incorrectly
030-213-71300	7931 Kennedy Rd.	\$ 2,757.91	Assessed Incorrectly
030-213-71300	7931 Kennedy Rd.	\$ 2,858.21	Assessed Incorrectly
030-213-71300	7931 Kennedy Rd.	\$ 2,592.67	Assessed Incorrectly
030-220-02500	7961 Kennedy Rd.	\$ 2,957.00	Assessed Incorrectly
030-220-11300	8360 Kennedy Rd.	\$ 1,975.50	Assessed Incorrectly
030-222-30640	0 Raintree Dr.	\$ 249.29	Assessed Incorrectly
030-232-13419	0 Wilfred Murison	\$ 6,620.69	Assessed Incorrectly
030-232-13424	0 Wilfred Murison	\$ 434.16	Assessed Incorrectly
030-242-70000	11306 Ninth Line	\$ 2,736.65	Assessed Incorrectly
030-243-10000	6445 19th Ave	\$ 3,384.10	Assessed Incorrectly
030-261-37600	9769 Reesor Rd.	\$ 40.04	Assessed Incorrectly
030-261-65000	9556 York-Durham Line	\$ 2,058.49	Assessed Incorrectly
030-261-85500	7255 Major Mackenzie	\$ 10,664.10	Assessed Incorrectly
030-262-09800	7591 Major Mackenzie	\$ 52.85	Assessed Incorrectly
030-262-27600	7192 Major Mackenzie	\$ 2,974.86	Assessed Incorrectly
030-262-27600	7192 Major Mackenzie	\$ 3,075.72	Assessed Incorrectly
030-262-57500	10233 Ninth Line	\$ 116.14	Assessed Incorrectly
030-262-78000	10531 Ninth Line	\$ 39.24	Assessed Incorrectly
030-263-41000	10251 Reesor Rd.	\$ 125.48	Assessed Incorrectly
030-263-55000	10377 Reesor Rd.	\$ 20.82	Assessed Incorrectly
030-264-67700	0 Elgin Mills Rd E	\$ 1,153.39	Assessed Incorrectly
030-264-72500	10825 Ninth Line	\$ 57.41	Assessed Incorrectly
030-264-81700	7356 Elgin Mills Rd E	\$ 3,470.27	Assessed Incorrectly
030-264-96300	7840 Elgin Mills Rd E	\$ 4,087.34	Assessed Incorrectly
030-265-20800	11087 Ninth Line	\$ 137.65	Assessed Incorrectly
030-265-21100	11129 Ninth Line	\$ 52.32	Assessed Incorrectly
030-265-94000	10825 Reesor Rd	\$ 822.33	Assessed Incorrectly
030-265-94500	10905 Reesor Rd	\$ 2,932.65	Assessed Incorrectly
030-266-08400	11201 Reesor Rd	\$ 4,670.45	Assessed Incorrectly
030-266-17700	11223 Reesor Rd	\$ 1,419.31	Assessed Incorrectly
030-266-54000	6997 19th Ave	\$ 16.02	Assessed Incorrectly
030-266-54500	0 19th Ave	\$ 1,826.21	Assessed Incorrectly
030-266-58000	0 19th Ave	\$ 2,466.99	Assessed Incorrectly
040-300-59600	0 Highway 7	\$ 3,823.11	Assessed Incorrectly
040-320-17800	0 Sarah Jane Crt	\$ 7,972.39	Assessed Incorrectly
020-127-12540	0 Kennedy Rd	\$ 758.25	Town Property
030-212-43500	0 Rouge River Cir	\$ 1,585.61	Town Property
030-221-01000	276 Helen Ave	\$ 2,980.54	Town Property
030-232-99300	9350 Highway 48	\$ 491.00	Town Property