



Report to: General Committee

Report Date: May 23, 2012

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**SUBJECT:** June 2012 - Cancellation, Reduction or Refund of Taxes  
under *Sections 357 and 358 of the Municipal Act, 2001*

**PREPARED BY:** Paul Wealleans, Director, Taxation

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**RECOMMENDATIONS:**

THAT taxes totalling approximately \$446,528.88 be adjusted under Section 357 (in the amount of \$346,965.34) and Section 358 (in the amount of \$99,563.54) of the *Municipal Act, 2001* of which the Town's portion is estimated to be \$79,154.46.

AND THAT the associated interest be cancelled in proportion to the tax adjustments;

AND THAT the Treasurer be directed to adjust the Collector's Roll accordingly;

AND THAT staff be authorized and directed to do all things necessary to give effect to this resolution.

**PURPOSE:**

The purpose of this report is to authorize the Treasurer to adjust the Collector's Roll under Sections 357 and 358 of the *Municipal Act, 2001*.

**BACKGROUND:**

Sections 357 and 358 of the *Municipal Act, 2001* allow for the reduction, cancellation or refund of taxes. Section 357 permits tax adjustments for the following reasons:

- if a property or portion of a property is eligible to be reclassified in a different class of property, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property was in before the change, and if no supplementary assessment is made in respect of the change under subsection 34(2) of the *Assessment Act*;
- property that has become vacant land or excess land during the year;
- property that has become exempt from taxation during the year;
- building that during the year was razed by fire, demolition or otherwise, or was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;
- person who was unable to pay taxes because of sickness or extreme poverty;
- mobile unit that was removed from the municipality during the year;
- property overcharged by reason of any gross or manifest error that is a clerical error, the transposition of figures, a typographical error or similar type of error, but not an error in judgment in making the assessment upon which the taxes have been levied; or
- in respect of a property which by reason of repairs or renovations could not be used for its normal use for a period of at least three months during the year.

Section 358 of *Municipal Act, 2001* permits applications for tax adjustment by property owners who are overcharged by reason of any gross or manifest error in the preparation of the assessment roll by the Municipal Property Assessment Corporation (MPAC) that was an error of fact, which may include but is not limited to, clerical errors, the transposition of figure or typographical errors, but not an error in judgment in making the assessment upon which the taxes have been levied. These applications relate to taxes levied in each or either of the two years preceding the year in which the application is made.

**OPTIONS /DISCUSSION:**

The attached schedules identify the year of taxation, the assessment roll number of each property, the reason for the tax appeal and the tax adjustment. The tax value includes the Town, Region and School Board share of taxes. There are four main reasons for these applications: (1) “Razed or Demolished” which relates to the demolition of a building on a property that reduced the tax burden. All such applications include a Town Demolition Permit; (2) “Became Exempt”- these are properties that were assessed on the assessment roll as taxable but became exempt during the year. They are properties that either were transferred during the year from a taxable owner to the Town and therefore became exempt from tax (generally lands as part of subdivision agreements) or lands purchased by a school board and became exempt.; (3) “Gross or Manifest Error” is the result of errors by the Municipal Property Assessment Corporation (MPAC) on the assessment roll which caused an overcharge of taxes, (4) “Overcharge by Error” is the result of errors by the Municipal Property Assessment Corporation (MPAC) on the assessment roll which caused an overcharge of taxes in one or both of the years preceding the current year.

There are 2 applications listed that have no associated tax adjustment. These are applications reviewed by MPAC and determined to be not eligible for relief.

Of the total tax adjustments of \$446,528, 77% or \$343,909 are attributable to two properties: the old Emerson Electric building at 9999 Hwy 48 (which was demolished) and 45 Riverwalk Drive which was purchased by the Public School Board and is eligible for tax relief for three years (2009, 2010 and 2011).

There are also various properties that show an address of “0” as the municipal address. In fact, these represent parcels of development land that the Municipal Property Assessment Corporation (MPAC) provides a unique assessment roll number but uses a “0” until a formal municipal address is provided by the Town.

**FINANCIAL CONSIDERATIONS:**

The Town of Markham's portion of taxes for the taxation years 2008 through 2011 is estimated to be \$79,154.46. The amount of taxes adjusted for both the Region of York and School Boards will be reflected on the 2012 payment submissions to these bodies.

<b>Tax Adjustments under Section 357 /358 of the Municipal Act</b>	
Town	\$79,154.46
Region	\$155,840.64
Education	\$211,533.77
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<b>Total</b>	<b>\$ 446,528.88</b>

**HUMAN RESOURCES CONSIDERATIONS:**

Not applicable

**ALIGNMENT WITH STRATEGIC PRIORITIES:**

Not applicable

**BUSINESS UNIT CONSULTED AND AFFECTED:** None.

**RECOMMENDED BY:**

X 

Joel Lustig  
Treasurer

X 

Dennis Flaherty  
Commissioner, Corporate Services (Acting)

**ATTACHMENTS:**

Appendix A – “Tax Adjustments”

Appendix B – “Tax Adjustment Under Section 357 & Section 358 of the *Municipal Act, 2001* ”

**Appendix A**

**Tax Adjustments Under the Municipal Act  
For June 11, 2012  
General Committee Meeting  
Finance Department**

**Report Total**

<b>Description</b>	<b>Amount</b>	<b>Count</b>
Overcharged by Error	-\$99,563.54	27
Razed Demolished	-\$267,196.66	10
Gross/Manifest Error	-\$12,996.06	11
Became Exempt	-\$66,772.62	12
No Recommendation	\$0.00	2
<b>Grand Total</b>	<b>-\$446,528.88</b>	<b>62</b>

**Appendix B**  
**Tax Adjustments under the Municipal Act**  
**For June 11, 2012 General Committee Meeting**

**Tax Appeals: Section 357 – Residential**

<b>Tax Year</b>	<b>Application #</b>	<b>Roll Number</b>	<b>Property Address</b>	<b>Reason</b>	<b>Remark</b>	<b>Total Amount</b>
2008	4022	36-03-0-258-05573	0 Markham By Pass W	Become Exempt	Purchased by Town	-\$ 2,716.33
2010	3897	36-02-0-160-80016	0 Kennedy Rd	Become Exempt	Church Use	-\$ 1,778.80
2010	3924	36-03-0-252-90100	6788 14th Ave	Become Exempt	Purchased by Town	-\$ 23.24
2011	3914	36-03-0-238-07515	0 Elgin Mills Rd	Become Exempt	Purchased by Region	-\$ 2,712.37
2011	3978	36-03-0-250-70820	45 Riverwalk	Become Exempt	Purchased by School Board	-\$ 30,520.96
2011	4005	36-03-0-239-00514	248 Raymerville Dr	Razed by Fire or Demolition	Pool Fill In	-\$ 43.52
2011	3964	36-02-0-110-00482	0 John St	Gross or Manifest Error	Duplicate CVA - Parking	-\$ 186.80
2011	3961	36-02-0-110-98105	0 John St	Gross or Manifest Error	Duplicate CVA- Parking	-\$ 1,165.42
2011	3969	36-02-0-110-00483	0 John St	Gross or Manifest Error	Duplicate CVA - Parking	-\$ 44.82
2011	3967	36-02-0-110-20277	0 John St	Gross or Manifest Error	Duplicate CVA - Parking	-\$ 268.94
2011	3971	36-02-0-110-20278	0 John St	Gross or Manifest Error	Duplicate CVA- Parking	-\$ 26.91
2011	3960	36-01-0-080-26700	0 Elgin St	Become Exempt	Purchased by Town	-\$ 8,700.06
2011	3996	36-01-0-080-36200	148 Elgin St	Gross or Manifest Error	Correct Building Area	-\$ 524.30
2011	4009	36-02-0-114-09600	12 Oak Grove Crt	Razed by Fire or Demolition	Demolition Due to Fire	-\$ 1,713.41
2011	4000	36-02-0-139-04376	23 Cox Blvd	Gross or Manifest Error	Duplicate CVA Condo Unit	-\$ 4,285.14
2011	4001	36-02-0-144-13600	2 Scott Hall Crt	Gross or Manifest Error	Pool Fill In	-\$ 748.11
2011	3987	36-02-0-144-54500	3 Cachet Parkway	Razed by Fire or Demolition	Home Demolished	-\$ 2,591.28
2011	3981	36-02-0-170-77500	5 Spirea Crt	Razed by Fire or Demolition	Demolition Due to Fire	-\$ 620.91
2011	3977	36-03-0-214-65000	21 Carolwood Cres	Razed by Fire or Demolition	Home Demolished	-\$ 832.22
2011	4016	36-03-0-231-42987	0 Kelly Cres	Become Exempt	Purchased by Town	-\$ 8.97
2011	4014	36-03-0-231-42988	0 Kelly Cres	Become Exempt	Purchased by Town	-\$ 8.97
2011	3982	36-03-0-232-13460	98 Hollylane Dr	Gross or Manifest Error	Correct Building Area	-\$ 135.91
2011	3973	36-03-0-256-21776	0 White's Hill	Become Exempt	Purchased by School Board	-\$ 7,259.69
2011	3976	36-03-0-258-05316	175 Morning Dove Cres	Razed by Fire or Demolition	Demolition Due to Fire	-\$ 1,813.05

2011	3999	36-04-0-270-59400	82 Peter St	Razed by Fire or Demolition	Home Demolished	-\$ 300.22
2011	3975	36-04-0-330-31100	15 Rouge St	Razed by Fire or Demolition	Home Demolished	-\$ 154.62
<b>Total</b>				<b>26 Properties</b>		<b>-\$ 69,184.97</b>

**Tax Appeals: Section 357 – Non-Residential**

<b>Tax Year</b>	<b>Application #</b>	<b>Roll Number</b>	<b>Property Address</b>	<b>Reason</b>	<b>Remark</b>	<b>Total Amount</b>
2011	3950	36-03-0-233-67510	9909 hwy 48	Razed by Fire or Demolition	Building Damaged by Fire	-\$ 1,722.17
2011	4006	36-02-0-125-47302	7755 Warden Ave	Gross or Manifest Error	Correct Building Area	-\$ 5,384.10
2011	4004	36-02-0-110-98096	302 John St 2	Gross or Manifest Error	Correct Building Area	-\$ 225.61
2011	3948	36-03-0-233-68100	9999 Hwy 48	Razed by Fire or Demolition	Building Demolished	-\$ 257,405.26
<b>Total</b>				<b>4 Properties</b>		<b>-\$264,737.14</b>

**Tax Appeals: Section 357 – Payment In Lieu (Non-Residential)**

<b>Tax Year</b>	<b>Application #</b>	<b>Roll Number</b>	<b>Property Address</b>	<b>Reason</b>	<b>Remark</b>	<b>Total Amount</b>
2011	3955	36-02-0-110-72000	0 Leslie St	Become Exempt	Purchased by Town	-\$ 4,542.32
2011	3952	36-04-0-350-65800	77 Wootten Way	Become Exempt	Purchased by Town	-\$ 3,945.71
2011	4010	36-04-0-300-59600	0 Hwy 7	Become Exempt	Purchased by Region	-\$ 4,555.20
<b>Total</b>				<b>3 Properties</b>		<b>-\$13,043.23</b>

**Total:****Section 357****33 Properties****-\$346,965.34****Tax Appeals: Section 358 – Residential**

<b>Tax Year</b>	<b>Application #</b>	<b>Roll Number</b>	<b>Property Address</b>	<b>Reason</b>	<b>Remark</b>	<b>Total Amount</b>
2009	3990	36-03-0-233-44069	0 Castlemore Ave	Overcharged by Error	Purchased by Town	-\$ 353.16
2009	3994	36-03-0-252-66837	0 Ninth Line	Overcharged by Error	Purchased by Town	-\$ 756.77
2009	3993	36-03-0-252-66838	0 Markham By Pass	Overcharged by Error	Purchased by Town	-\$ 413.70
2009	3898	36-02-0-160-80016	0 Kennedy Rd	Overcharged by Error	Church Use	-\$ 423.74

2009	3980	36-03-0-250-70820	45 Riverwalk	Overcharged by Error	Purchased by School Board	-\$27,218.34
2009	3998	36-01-0-080-36200	148 Elgin St	Overcharged by Error	Correct Building Area	-\$ 143.58
2009	4003	36-02-0-144-13600	2 Scott Hall Crt	Overcharged by Error	Pool Fill In	-\$ 754.62
2009	3992	36-02-0-152-55785	0 Woodbine Ave	Overcharged by Error	Purchased by Town	-\$ 1,758.22
2009	3991	36-02-0-152-55786	0 Woodbine Ave	Overcharged by Error	Purchased by Town	-\$ 4,270.70
2009	3984	36-03-0-232-13460	98 Hollylane Dr	Overcharged by Error	Correct Building Area	-\$ 138.70
2010	3979	36-03-0-250-70820	45 Riverwalk	Overcharged by Error	Purchased by School Board	-\$28,765.16
2010	3962	36-02-0-110-98105	0 John St	Overcharged by Error	Duplicate CVA- Parking	-\$ 1,156.64
2010	3963	36-02-0-110-98106	0 John St	Overcharged by Error	Duplicate CVA - Parking	-\$ 160.15
2010	3970	36-02-0-110-00483	0 John St	Overcharged by Error	Duplicate CVA - Parking	-\$ 44.49
2010	3968	36-02-0-110-20277	0 John St	Overcharged by Error	Duplicate CVA - Parking	-\$ 266.92
2010	3972	36-02-0-110-20278	0 John St	Overcharged by Error	Duplicate CVA - Parking	-\$ 26.70
2010	3997	36-01-0-080-36200	148 Elgin St	Overcharged by Error	Correct Building Area	-\$ 361.25
2010	4002	36-02-0-144-13600	2 Scott Hall Crt	Overcharged by Error	Pool Fill In	-\$ 746.83
2010	3988	36-02-0-144-54500	3 Cachet Parkway	Overcharged by Error	Home Demolished	-\$ 1,133.69
2010	3983	36-03-0-232-13460	98 Hollylane Dr	Overcharged by Error	Correct Building Area	-\$ 136.46
<b>Total</b>				<b>20 Properties</b>		<b>-\$69,029.82</b>

**.Tax Appeals: Section 358 – Non-Residential**

<b>Tax Year</b>	<b>Application #</b>	<b>Roll Number</b>	<b>Property Address</b>	<b>Reason</b>	<b>Remark</b>	<b>Total Amount</b>
2010	4007	36-02-0-125-47302	7755 Warden Ave	Overcharged by Error	Correct Building Area	-\$ 5,631.52
<b>Total</b>				<b>1 Property</b>		<b>-\$5,631.52</b>

**Tax Appeals: Section 358 – Payment in Lieu (Non-Residential)**

<b>Tax Year</b>	<b>Application #</b>	<b>Roll Number</b>	<b>Property Address</b>	<b>Reason</b>	<b>Remark</b>	<b>Total Amount</b>
2009	4012	36-04-0-300-59600	0 Hwy 7	Overcharged by Error	Purchased by Region	-\$ 3,786.47
2009	3957	36-02-0-110-72000	0 Leslie St	Overcharged by Error	Purchased by Town	-\$ 4,587.80
2009	3954	36-04-0-350-65800	77 Wootten Way	Overcharged by Error	Purchased by Town	-\$ 3,869.16
2010	4011	36-04-0-300-59600	0 Hwy 7	Overcharged by Error	Purchased by Region	-\$ 4,188.48

2010	3956	36-02-0-110-72000	0 Leslie St	Overcharged by Error	Purchased by Town	-\$ 4,561.75
2010	3953	36-04-0-350-65800	77 Wootten Way	Overcharged by Error	Purchased by Town	-\$ 3,908.54
<b>Total</b>				<b>6 Properties</b>		<b>-\$24,902.20</b>

<b>Total:</b>	<b>Section 358</b>	<b>27 Properties</b>		<b>-\$99,563.54</b>
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Total : Section 357	33 Properties		-\$346,965.34
Total : Section 358	27 Properties		-\$99,563.54
Total: No Recommendation	2 Properties		\$0.00
<b>Grand Total</b>	<b>60 Properties</b>		<b>-\$446,528.88</b>