



STAFF REPORT INFORMATION ONLY

Services provided by all City Departments, Agencies and Boards to Ontario Place

Date:	March 20, 2007
To:	Government Management Committee
From:	Deputy City Manager & Chief Financial Officer
Wards:	All
Reference Number:	P:\2007\Internal Services\FP\Gm07012Fp) – wo (AFS #2298)

SUMMARY

The purpose of this report is to advise the Committee about any City services provided to Ontario Place, as requested by the Policy and Finance Committee.

Financial Impact

There are no financial implications to the City of Toronto as a result of this report.

DECISION HISTORY

During consideration of the report “Payments in Lieu of Property Taxes Federal and Provincial Properties (All Wards)” at the July 25, 26 and 27, 2006 Council meeting, the following recommendation was adopted:

“the Treasurer be requested to submit a report to the September 5, 2006 meeting of the Planning and Transportation Committee on services provided by all City Departments, Agencies and Boards to Ontario Place, through City-owned property”.

To view this report online please follow the link:

<http://www.toronto.ca/legdocs/2006/agendas/council/cc060725/pof6rpt/c1020.pdf>

ISSUE BACKGROUND

Provincial properties are exempt from property taxes under Section 3 of the provincial *Assessment Act*. Although exempt, the Minister or a Crown agency may choose to pay to municipalities an amount in lieu of property taxes for their properties in accordance with the *Municipal Tax Assistance Act*.

Provincial government and provincial crown agencies are billed annually in payments in lieu for provincially-owned lands in Toronto. Provincial properties occupied by provincial agencies only make payments in lieu for the municipal portion of taxes. The payments in lieu amount billed by the City is calculated on the Current Value Assessment of the property as determined by the Municipal Property Assessment Corporation (MPAC).

Ontario Place Corporation has filed assessment appeals with the Assessment Review Board (ARB) for the years 1998 to 2005, challenging the assessed value of the land, water lots and costing of the improvements. Revenue Services Division staff have participated in discussions with Ontario Place and MPAC seeking to establish agreeable assessment values. Since no resolution has been achieved, the matter will have to be considered by the ARB at a future hearing. However, Ontario Place Board of Management has passed a resolution to not pay their outstanding payment in lieu amounts.

Included in the staff report presented to the Policy and Finance Committee on July 18, 2006 on payments in lieu (PIL) of taxes billed and payments received on federal and provincial properties within the City of Toronto is a recommendation that the Mayor write to the Premier of Ontario advising him of the current situation with respect to outstanding provincial payments in lieu of taxes for Ontario Place. It also recommended that the Mayor urge the Government of Ontario to pay the outstanding PIL amounts pending the outcome of the Assessment Review Board proceedings and to advise Ontario Place of their obligation to make payments in lieu of tax consistent with the *Municipal Tax Assistance Act* and rescind its resolution not to pay the outstanding PIL amounts.

COMMENTS

During consideration of the report on payments in lieu (PIL) of taxes to Policy and Finance Committee on July 18, 2006, a request was made for information from all City Departments, Agencies and Boards to report on all services provided to Ontario Place, and if any, what was invoiced and paid in 2005 and 2006.

It has been determined that there were no services provided to Ontario Place other than the standard property services received by any property in the City, including Police, Fire, Ambulance, Water and Wastewater and Public Health coverage.

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SIGNATURE

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