

## Attachment 1

### PROPERTIES WITH TAX ARREARS GREATER THAN \$500,000 OWNED BY A CORPORATION as of June 30, 2008

#	Assessed Address	Ward	REF	Mailing Address	Ownership Information	Property Classification	Outstanding Taxes	2008 CVA	Comments and Collections - Efforts Taken	Use of Bailiff for the Arrears
1	101 College St	27	E	South Tower MaRS Centre 101 College St. Suite 100 Toronto, ON M5G 1L7	MaRS Discovery District	Commercial	4,512,497.39	45,007,000	Outstanding balance represents 2005 omit bills to 2008 interim taxes and interest. There are assessment related appeals pending for all outstanding tax years that should significantly reduce or eliminate the outstanding balance.	No.
2	186 Bartley Dr	34	A	186 Bartley Drive Toronto, ON M4A 1E4	Triple Properties II Inc	Industrial	2,313,320.72	2,528,000	Outstanding balance represents 1995 – 2001 taxes and interest. Contaminated lands. Property was sold September 11, 2001 under confidential Council agreement where new owner has an extended agreement with the City until December 31, 2010 to comply with terms of agreement of purchase and sale, which includes completion of environmental remediation and conducting a Phase II environmental study. The agreement requires the owner to pay all taxes as levied since date of closing.	No, contaminated lands. Confidential Council agreement in place.
3	99 Toryork Drive	7	A	221 Milvan Drive Weston, ON M9L 2A3	230110 Investments Limited	Commercial	2,209,451.92	1,644,000	Contaminated lands. Outstanding balance represents 1998 to 2008 interim taxes. Property owner has been in litigation with the Ministry of Environment over clean-up charges. MOE has approximately \$1.2 million in additional clean up charges owed to it which have not been added to the tax account. On March 8, 2007, Revenue Services registered a Tax Arrears Certificate against title to the property. This property is tentatively scheduled to be included in the Tax Sale scheduled for Fall 2008 provided the cancellation price continues to remain outstanding.	Yes, previously. Contaminated lands.
4	1 Island Airport	28	D	Toronto City Centre Airport Toronto, ON M5V 1A1	Toronto Port Authority  Tenant - City Centre Aviation Ltd.	Commercial	1,772,814.41	7,001,829	Outstanding balance represents 2003 to 2007 taxes and interest. Toronto Island Airport is disputing the assessment information as provided by MPAC. Based on the returned assessment roll, the tax bill was issued to the tenant - City Centre Aviation Ltd. Minutes of Settlements are pending and once a decision is issued by the Assessment Review Board (ARB) it is expected that all the outstanding 2003 to 2007 taxes/charges will be removed from the tenant account and a levy will be established and sent to the Toronto Port Authority.	No. Federally owned lands.
5	242 Cherry Street	30	AB	Metro Hall 55 John Street 7 FL Toronto, ON M5V 3C6	City of Toronto	Commercial	1,772,367.50	11,096,000	Outstanding balance represents 2004 to 2008 interim taxes and interest. Contaminated lands. TEDCO continues to pay based the current years payment installment amounts and the payments are applied to the oldest outstanding receivables. This account currently has pending appeals with the ARB with respect to the 2003 to 2007 tax years, and once resolved, are expected to reduce or eliminate the outstanding balance.	No, City owned property. Contaminated lands.

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6	290 Old Weston Road	17	E	450 Lyndebrook Rd Whitby, ON L1N 5R5	Junction Lofts Inc	Commercial	1,707,287.07	2,268,000	Outstanding balance represents 2001 to 2008 interim taxes, water charges, and interest. A Tax Arrears Certificate was registered against title to the property. This property was included in the July 3, 2008 Tax Sale and no qualified tenders were submitted. In consequence, the City now has two years from July 3, 2008 to determine whether the City wishes to vest title to the property. Staff from Facilities and Real Estate will be working with staff from Revenue Services and Legal to assess the issue.	Yes, previously.
7	1133 Sheppard Ave W	9	D	4900 Yonge Street Ste 1200 Toronto, ON M2N 6A6	National Defence Canada Municipal Grants, Public Works Canada	Commercial & Industrial	1,275,935.29	N/A	Outstanding balance represents 1997 taxes. Supplementary Billing created by approximately 10 business tenants, however bill mailed in 1998 after some tenants had vacated the premises. Municipalities are restricted from using certain collection actions such as tax sales, on Federally owned property. Revenue Services have exhausted all efforts and attempts to recover the outstanding taxes and penalties including the issuance of bailiff warrants in addition to holding meetings with Federal representatives, their counsel and MPAC. Federal Policies & Guidelines, <i>The Municipal Grants Act</i> and the <i>Payment in Lieu of Taxes Act</i> negates the City's efforts in recovering the taxes and penalties from the Federal Government.	Yes, previously. Federal lands.
8	0 Bremner Blvd N/S	20	D	60 Harbour Street Toronto, ON M5J 1B7	Harbour Toronto	Commercial Excess	1,168,171.20	N/A	The outstanding balance represents 2000 - 2003 taxes and interest. Legal Services is currently trying to determine if this property is exempt from taxation, under the terms of the Metropolitan Toronto Convention Centre Act. The land is owned by The Toronto Harbour Commissioner, but leased in perpetuity to the Canadian Pacific Railway, with a further sublease of the property to the Metropolitan Convention Centre Corporation for the access, service and sidewalk lands effective May 23, 1997. If it is determined that the lands are exempt from taxation, but have been incorrectly returned as taxable for the years to which the arrears relate, Council authority will be sought to cancel the arrears for those years. Staff of Revenue Services and Legal Services are continuing to meet with representatives from MPAC, Toronto Port Authority and their respective legal counsel to resolve the issue of whether this property is correctly identified as subject to taxation.	No. Federally owned property.
9	401 - 405 The West Mall	3	C	5945 Airport Road Suite 360 Mississauga, ON L4V 1R9	Transglobe Property Management	Commercial	1,135,360.57	37,639,000	Outstanding balance represents 2008 interim taxes and penalties. Revenue Services have mailed over-due notice letter in an attempt to secure payment. If the balance remains outstanding in November, a Final Notice will be mailed advising of pending bailiff action.	No. Only current year outstanding.

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10	23 Brydon Drive	2	E	2857 Derry Road East, Suite 616 Mississauga, ON L4T 1A6	Uloom Madresa Ashrafal	Commercial	1,133,038.93	1,184,000	<p>Outstanding balance represents 1992 – 2000 and 2006 - 2008 taxes and penalties. Place of worship / Islamic Boys and Girls Private School. Property is fully exempt effective January 2001 as a result of a Superior Court Decision and remained exempt until May 1, 2006. The Court Decision is not retroactive, therefore the tax arrears for 1992 to 2000 along with taxes levied in 2006 to 2008 remain outstanding. On August 1, 2007, Revenue Services registered a Tax Arrears Certificate against title of the property. In addition, Revenue Services have been advised by a financial institution that they are proceeding with a Notice of Sale Under Mortgage. A private bill, Bill Pr5 the "Madresa Ashrafal Uloom Act" was given Royal Assent on June 18, 2008. The effect of the bill is to permit the Madresa to retroactively make application to the court under section 46 of the <i>Assessment Act</i> for taxation years back to 1994. The jurisdiction of the court normally is limited to the year in which the application is made and is not retroactive.</p> <p>City staff wrote to the Province and made representation before the Legislature's Committee on Private Bills &amp; Regulations to express concern that Bill Pr5 would be a negative precedent for all municipalities. A Staff Report went before and was approved by Council granting an extension of the Tax Sale redemption date to July 31, 2009. Additionally, the solicitors for the Madresa have now written to the City requesting that Council pass a resolution, as contemplated in Bill Pr5, consenting to an application to the court by the Madresa pursuant to section 46 and under the extended limitation period provided in Bill Pr5. A report will be brought before Committee and Council this Fall with respect to this request.</p>	No. A Tax Arrears Certificate has been register against the title of the property.
11	300 The East Mall	5	C	C/O Transglobe Property Management Services 5945 Airport Road Suite 360	301 - 304 East Mall Inc.	Commercial	844,995.94	33,647,000	Outstanding balance represents 2008 interim taxes and penalties. Account paid in full on August 5, 2008.	No. Account paid in full in August 2008.
12	108 Chestnut Street	27	C	108 Chestnut Street Toronto, ON M5G 1R3	Liverton Hotels International Inc.	Commercial	788,853.97	28,034,000	Outstanding balance represents 2008 interim taxes and penalties. Revenue Services have secured payment arrangements with the property owner in the amount of approximately \$270,000 per month that will pay the account in full prior to year-end.	No. Only current year outstanding, & payment arrangement in place.
13	222 Spadina Avenue Units 23 - 25	20	E	222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	Manbro Holdings (Ontario) limited	Commercial	761,285.45	931,000	Outstanding balance represents 1997 to 2008 interim taxes, fire charges added to the tax account, and interest. The condominium corporation at 222 Spadina Avenue has numerous abandoned units. On February 17, 2006 Revenue Services registered a Tax Arrears Certificate against the property title. If the taxes remain unpaid, the property is tentatively scheduled to be included in the next Sale of Land by Public Tender to be held in October 2008.	Yes, previously.

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14	222 Spadina Avenue Units 19 - 26	20	E	222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	Manbro Holdings (Ontario) limited	Commercial	723,959.88	932,000	Outstanding balance represents 1997 to 2008 interim taxes and interest. The condominium corporation at 222 Spadina Avenue has numerous abandoned units. On May 25, 2006 Revenue Services registered a Tax Arrears Certificate against title to the property. If the taxes remain unpaid, the property is tentatively scheduled to be included in the next Sale of Land by Public Tender to be held in October 2008.	Yes, previously
15	39 John St Grnd	20	D	111 Richmond St W Suite 1500 Toronto, ON M5H 2G4	Canadian Broadcasting  Tenant - Movel Restaurants Limited	Commercial	702,555.34	3,381,900	Outstanding balance represents 2003 to 2005 and 2007 taxes and interest. On July 4, 2008, a tax appeal was processed removing all the outstanding taxes and interest for tax year 2007, representing \$161,278.45 included in this document. This is a federally owned property leased to Movel Restaurant Limited. Late in 2006 or early 2007, collection staff received a letter from PriceWaterhouseCoopers stating that Richtree Markets Inc. (Movel Restaurants Limited) filed for Companies' Creditors Arrangement Act (CCAA) protection on October 18, 2004. The letter also stated that the shell companies went into bankruptcy in June 2005. Staff will attempt to collect the outstanding receivables from the CBC. In this regard, staff are involved in ongoing discussions with CBC with respect to the resolution of PILT amounts for the CBC Broadcasting Centre (of which 39 John Street is a component) and are endeavouring to collect payments for CBC's tenant.	No. Owned by a Federal Crown Corporation
16	25-33 Mallard Rd	34	E	141 Bond St. Toronto, ON M3B 1M1	St George and St. Ruesiss Coptic Orthodox Church Toronto	Commercial	655,803.25	1,581,000	Outstanding balance represents 2003 to 2008 interim taxes, and penalties/fees. The owner has filed court proceedings for tax relief relating to a portion of the building. The appeal is scheduled to be heard on October 7, 2008.	No.
17	222 Spadina Avenue Units 1 - 6	20	E	222 Spadina Avenue Units 1 - 6 Toronto, ON M5T 3A2	Manbro Holdings (Ontario) limited	Commercial	655,202.39	130,000	Outstanding balance represents 1997 to 2008 interim taxes, and penalties. The condominium corporation at 222 Spadina Avenue has numerous abandoned units. On July 31, 2007 Revenue Services registered a Tax Arrears Certificate against title on this property. If the taxes remain unpaid, the property is tentatively scheduled to be included in the next Sale of Land by Public Tender to be held in October 2008.	No. Vacant commercial unit.
18	247 Spadina Avenue	20	E	Hing Loong Investments 247 Spadina Avenue Suite 100 Toronto, ON M5T 3A8	Hing Loong Investments Limited	Commercial	628,738.67	4,833,000	Outstanding balance represents 2007 to 2008 interim tax, water charges and penalties. A Final Notice advising of pending bailiff action was mailed on November 8, 2007. Since there was no response to the Final Notice, on February 19, 2008 the account issued to a bailiff. The bailiff has recovered approximately \$57,000 by attornment of rent from the tenant. Currently the property is under Power of Sale by the mortgagee. If the property is sold, under Power of Sale, the outstanding balance will be paid from the sale proceeds.	Yes, currently.

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19	1 Island Airport	28	D	Hanger 1 2 Toronto Island Airport Toronto, ON MSV 1A1	Toronto Port Authority  Tenant - Stolport Corp	Commercial	627,937.81	1,029,790	Outstanding balance represents 2002 to 2007 taxes, and penalties/fees. Based on the return of the assessment roll as provided by MPAC, the tax bill was issued to the tenant - Stolport Corporation. Minutes of Settlements are pending and once a decision is issued by the Assessment Review Board (ARB) it is expected that all the outstanding 2005 to 2007 taxes/charges will be removed from the tenant account and a levy will be established and sent to the Toronto Port Authority.	No. Federally owned property.
20	575 Centennial Park Boulevard	3	D	C/O ORC Tax Department 77 Wellesley Street West 11th Floor Ferguson Block Toronto, ON M7A 2G3	Management Board Secretariat	Commercial	570,395.81	5,088,000	Outstanding balance represents 2006 to 2008 interim taxes and penalties. Provincially owned property leased to the City of Toronto. There are assessment related appeals for the years 2005 to 2008 that are awaiting scheduling with the Assessment Review Board (ARB).	No. Provincially owned property.
					<b>TOTAL</b>		<b>25,959,973.51</b>			
					<b>Ref</b>	<b>Summary</b>	<b>Outstanding (\$)</b>			
					<b>A</b>	Contaminated Properties	\$4,522,772.64			
					<b>AB</b>	Contaminated City Own Property	\$1,772,367.50			
					<b>B</b>	City-Owned Properties	\$0.00			
					<b>C</b>	One Years Tax Billing	\$2,769,210.48			
					<b>D</b>	Properties owned by Federal Crown Corporations	\$6,117,809.86			
					<b>E</b>	Remainder	\$10,777,813.03			
						<b>Total</b>	<b>\$25,959,973.51</b>			