

Attachment 1

PROPERTIES WITH TAX ARREARS GREATER THAN \$500,000 OWNED BY A CORPORATION as of December 31, 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	186 Bartley Dr	34	A	186 Bartley Drive Toronto, ON M4A 1E4	Triple Properties II Inc	Industrial	2,385,520.70	2,528,000	Outstanding balance represents 1995 – 2000 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.
2	99 Toryork Drive	7	A	221 Milvan Drive Weston, ON M9L 2A3	230110 Investments Limited	Commercial	2,339,040.77	1,644,000	Contaminated lands. Outstanding balance represents 2002 to 2008 taxes, Ministry of Environment clean-up charges of \$548,762.82 originally posted to this account in 1998, and interest. Property owner in litigation with M.O.E. over these clean-up charges. M.O.E. has approximately \$1.0 million in additional clean-up charges that have not been added to the tax account. Payments are being made in the same amount as the taxes levied, however, all payments are being applied to oldest charges which are the clean-up charges. On March 8, 2007, Revenue Services registered a Tax Arrears Certificate against the property title. In the Fall of 2008, Revenue Services held a Public Tender Opening for the Sale. There were no qualified tenders submitted and as such, the City has two years from the Tender Opening Date to determine if it is in the City's interest to vest the ownership of the land in the City's name. Staff from Facilities and Real Estate will be working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations.	Yes, previously. Contaminated lands.
3	290 Old Weston Road	17	E	450 Lyndebrook Rd Whitby, ON L1N 5R5	Junction Lofts Inc	Commercial	1,838,587.14	2,268,000	Outstanding balance represents 2001 to 2008 taxes, water charges, and interest. On November 17, 2006 Revenue Services registered a Tax Arrears Certificate against the property title. On July 3, 2008, Revenue Services held a Public Tender Opening for the Sale. There were no qualified tenders submitted and as such, the City has two years from the Tender Opening Date to determine if it is in the City's best interest to vest the ownership of the land in the City's name. Staff from Facilities and Real Estate will be working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations.	Yes, previously.

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4	242 Cherry Street	30	AB	Metro Hall 55 John Street 7 FL Toronto, ON M5V 3C6	City of Toronto	Commercial	1,743,952.59	11,096,000	Outstanding balance represents 2004 to 2008 taxes and interest. Contaminated lands. Over the years, TEDCO had made payments up to March 2008 equivalent to the current year's payment instalments; however in accordance legislative requirements, the payment instalments were applied to the accounts 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.
5	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	1,313,950.43	N/A	Outstanding balance represents 1997 taxes. Supplementary Billing created by approximately 10 business tenants, however bills were 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.
6	0 Bremner Blvd N/S	20	D	60 Harbour Street Toronto, ON M5J 1B7	Harbour Toronto	Commercial Excess	1,208,787.08	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.

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7	23 Brydon Drive	2	E	2857 Derry Road East, Suite 616 Mississauga, ON L4T 1A6	Uloom Madresa Ashrafal	Commercial	1,195,128.03	1,184,000	Outstanding balance represents taxes and penalties for the periods 1992 - 2000, and 2006 -2008. Place of worship / Islamic Boys and Girls Private School. Property became fully exempt effective January 2001 as a result of a Superior Court Decision. The Court Decision is not retroactive, therefore the tax arrears for 1992 to 2000 remain outstanding. In May 2006, the property again reverted to taxable status. 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. In June 2008, Council adopted report GM15.9 (23 Brydon Drive - Tax Sale Extension Agreement), which granted an extension of the Tax Sale redemption date to July 31, 2009.	No. A Tax Arrears Certificate has been registered against the title of the property.
8	401 - 405 The West Mall	3	E	5945 Airport Road Suite 360 Mississauga, ON L4V 1R9	Transglobe Property Management	Commercial	934,920.60	37,639,000	Outstanding balance represents 2008 taxes and penalties. On February 3, 2009 the account was paid in full.	No.
9	222 Spadina Avenue Units 23 - 25	20	E	222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	Manbro Holdings (Ontario) limited	Commercial	810,323.97	931,000	Outstanding balance represents 1997 to 2008 taxes, fire charges added to the tax account, and interest. This property has numerous abandoned units. On February 17, 2006 Revenue Services registered a Tax Arrears Certificate against the property title. In the Fall 2008, Revenue Services held a Public Tender Opening for the Sale. There were no qualified tenders submitted and as such, the City has two years from the Tender Opening Date to determine if it is in the City's best interest to vest the ownership of the land in the City's name. Staff from Facilities and Real Estate will be working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations.	Yes, previously.
10	575 Centennial Park Boulevard	3	D	C/O ORC Tax Department Wellesley Street West 11th Floor Ferguson Block Toronto, ON M5T 2C8	Management Board Secretariat	Commercial	778,126.52	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).	

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11	222 Spadina Avenue Units 19 - 26	20	E	222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	Manbro Holdings (Ontario) limited	Commercial	770,389.28	932,000	Outstanding balance represents 1997 to 2008 taxes and interest. Spadina Avenue property has numerous abandoned units. On May 25, 2006 Revenue Services registered a Tax Arrears Certificate against the property title. In the Fall 2008, Revenue Services held a Public Tender Opening for the Sale. There were no qualified tenders submitted and as such, the City has two years from the Tender Opening Date to determine if it is in the City's best interest to vest the ownership of the land in the City's name. Staff from Facilities and Real Estate will be working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations.	Yes, previously
12	25-33 Mallard Rd	34	E	141 Bond St. Toronto, ON M3B 1M1	St George and St. Ruesiss Coptic Orthodox Church Toronto	Commercial	723,484.60	1,581,000	Outstanding balance represents 2003 to 2008 taxes, and penalties/fees. The owner has filed court proceedings for tax relief relating to a portion of the building. On December 23, 2008, the Ontario Divisional Court granted an appeal by the owner, and the Assessment Review Board was ordered to reconsider its earlier decision to refuse to grant a reduction in taxes for the 2003 taxation year on the basis that the property became exempt from taxation.	No.
13	247 Spadina Avenue	20	E	Hing Loong Investments 247 Spadina Avenue Suite 100 Toronto, ON M5T 3A8	Hing Loong Investments Limited	Commercial	714,920.02	4,833,000	Outstanding balance represents 2007 to 2008 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 \$160,000 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.
14	36 Yorkville Avenue	16	E	4711 Yonge Street Suite 1400 Toronto, ON M2N 7E4	Bay-Yorkville Developments Ltd	Commercial	693,978.36	13,510,000	Outstanding balance represents 2007 to 2008 taxes and penalties. This account was on the "return of the assessment rolls" for 2009 and assumed to be an apportionment. Revenue Services was recently advised by MPAC that this is a roll number consolidation. Revenue Services mailed a Final Notice advising of pending bailiff action.	No.

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15	222 Spadina Avenue Units 1 - 6	20	E	222 Spadina Avenue Units 1 - 6 Toronto, ON M5T 3A2	Manbro Holdings (Ontario) limited	Commercial	689,926.70	130,000	Outstanding balance represents 1997 to 2008 taxes, and penalties. This Spadina Avenue property has numerous abandoned units. On July 31, 2007 Revenue Services registered a Tax Arrears Certificate against title on this property. In the Fall 2008, Revenue Services held a Public Tender Opening for the Sale. There were no qualified tenders submitted and as such, the City has two years from the Tender Opening Date to determine if it is in the City's best interest to vest the ownership of the land in the City's name. Staff from Facilities and Real Estate will be working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations.	No. Vacant commercial unit.
16	30 Bay Street	28	E	60 Harbour Street Toronto, ON M5J 1B7	Toronto Port Authority	Commercial	671,493.20	9,579,000	Outstanding Balance represents 2006 Omit Bill, 2007 to 2008 taxes and interest. Property is owned by the Toronto Port Authority (TPA). The TPA has withheld payments of property taxes to the City, pending resolution of various legal disputes and assessment matters. In January 2009, the federal Payment in Lieu of Taxes Dispute Advisory Panel (DAP) released a decision concerning payments in lieu for 4 TPA properties, and the TPA advised that they would make payments based, in part, on the DAP decision. On February 17, 2009, City Council adopted recommendations from the City Solicitor to proceed with judicial review applications to federal court for both the DAP's, and TPA's, decisions.	No.
17	39 John St Grnd	20	D	111 Richmond St W Suite 1500 Toronto, ON M5H 2G4	Canadian Broadcasting Tenant - Movel Restaurants Limited	Commercial	568,079.55	3,381,900	Outstanding balance represents 2003 to 2005 taxes and interest. 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 (CAA) 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.	No. Owned by a Federal Crown Corporation
TOTAL							19,380,609.54			
				Ref	Summary		Outstanding (\$)			
				A	Contaminated Properties		\$4,724,561.47			
				AB	Contaminated City Own Property		\$1,743,952.59			
				B	City-Owned Properties		\$0.00			
				C	One Years Tax Billing		\$0.00			
				D	Properties owned by Federal Crown Corporations		\$3,868,943.58			
				E	Remainder		\$9,043,151.90			
					Total		\$19,380,609.54			