

Attachment 1

PROPERTIES WITH TAX ARREARS GREATER THAN \$500,000 OWNED BY A CORPORATION as of June 30, 2009

#	Assessed Address	Ward	REF	Mailing Address	Ownership Information	Property Classification	Outstanding Taxes	Full CVA (based on 2008 market values)	CVA Used In 2009 Levy	Comments and Collections - Efforts Taken	Use of Bailiff for the Arrears
1	99 Toryork Drive	7	A	221 Milvan Drive Weston, ON M9L 2A3	230110 Investments Limited	Commercial	2,468,219.23	1,950,750	1,746,250	Contaminated lands. Outstanding balance represents 2002 to 2009 interim 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 are working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations.	Yes, previously. Contaminated lands.
2	186 Bartley Dr	34	A	186 Bartley Drive Toronto, ON M4A 1E4	Triple Properties II Inc	Industrial	2,457,720.68	3,301,250	2,785,750	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.
3	290 Old Weston Road	17	E	450 Lyndbrook Rd Whitby, ON L1N 5R5	Junction Lofts Inc	Commercial	1,969,677.97	3,092,250	2,542,750	Outstanding balance represents 2001 to 2009 interim 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 are working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations. The property owner has informed Revenue Services that he has commenced an environmental clean-up of the property and has indicated his intention to pay all outstanding taxes by Spring 2010.	Yes, previously.
4	242 Cherry Street	30	AB	Metro Hall 55 John Street 7 FL Toronto, ON M5V 3C6	City of Toronto	Commercial	1,622,836.81	18,413,750	13,535,250	Outstanding balance represents 2004 to 2009 interim taxes and interest. Contaminated lands. Over the years, TEDCO had made payments up to March 2008 equivalent to the current year's payment installments; however in accordance with legislative requirements, payment installments were applied to the oldest outstanding receivables on the account. 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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5	1133 Sheppard Ave W	9	D	4900 Yonge Street Ste 1200 Toronto, ON M2N 6A6	National Defense Canada Municipal Grants, Public Works Canada	Commercial & Industrial	1,352,005.57	N/A	N/A	Outstanding balance represents 1997 taxes. Supplementary Billing created for 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> negate the City's efforts to recover the taxes and penalties from the Federal Government.	Yes, previously. Federal lands.
6	23 Brydon Drive	2	E	2857 Derry Road East, Suite 616 Mississauga, ON L4T 1A6	Uloom Madreasa Ashrafu	Commercial	1,258,524.24	1,437,500	1,268,500	<p>Outstanding balance represents taxes and penalties for the periods 1992 - 2000, and 2006-2009 interim taxes and penalties. 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.</p> <p>An Assessment Review Board (ARB) exemption classification appeal hearing is scheduled to be held on November 23, 2009. Once the ARB issues a decision, and provided the full cancellation price remains unpaid, the City will be in a position to proceed with a Sale of Land by Public Tender.</p>	No.
7	0 Bremner Blvd N/S	20	D	60 Harbour Street Toronto, ON M5J 1B7	Harbour Toronto	Commercial Excess	1,249,386.96	N/A	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 <i>Metropolitan Toronto Convention Centre Act</i> . 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, Revenue Services will initiate a correction by way of a tax appeal due to gross and manifest error. This will result in a cancellation of 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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8	108 Chestnut Street	27	E	108 Chestnut Street Toronto, ON M5G 1R3	Liverton Hotels	Commercial	1,110,559.33	19,834,000	19,834,000	The outstanding balance represents 2008 - 2009 interim taxes and penalties. Account was issued to a bailiff on May 2009 as a result of defaulted payment arrangement by the owners. Bailiff has recovered approximately \$148,000 as at September 15, 2009.	Yes, currently.
9	222 Jarvis Street	27	E	77 Wellesley Street West Suite 11FL Toronto, ON M7A 2G3	Her Majesty the Queen in Right of Ontario	Commercial	989,096.96	48,260,000	41,224,000	The outstanding balance represents 2009 interim taxes and penalties. The outstanding 2009 interim taxes and penalties, along with a significant portion of the 2009 final tax levy due in July through September, were paid on July 15, 2009.	No.
10	185 The West Mall	5	C	5310 Explorer Drive Mississauga, ON L4W 5H8	PD Kanco LP	Commercial	945,831.81	54,535,501	46,092,501	Outstanding balance represents 2009 interim taxes and penalties. Revenue Services have mailed past due notices and an over-due letter in an attempt to recover the outstanding balance. If the account remains unpaid by November, a Final Notice will be mailed advising of pending bailiff action.	No.
11	247 Spadina Avenue	20	E	Hing Loong Investments 247 Spadina Avenue Suite 100 Toronto, ON M5T 3A8	Hing Loong Investments Limited	Commercial	875,685.50	3,727,515	3,005,165	Outstanding balance represents 2007 to 2009 interim tax, water charges, clean up charges and penalties. The property was sold under Power of Sale by lender. The City received full payment for the total receivables in July and August 2009.	Yes, previously.
12	30 Bay Street	28	E	60 Harbour Street Toronto, ON M5J 1B7	Toronto Port Authority	Commercial	875,539.46	12,127,000	9,579,000	Outstanding Balance represents 2006 Omit Bill, 2007 to 2009 interim 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. This property is also the subject of an assessment appeal. MPAC, TPA and City continue to work towards a resolution of the issues.	No.
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	859,191.57	870,000	870,000	Outstanding balance represents 1997 to 2009 interim 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 are working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations.	Yes, previously.
14	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	825,545.02	2,433,675	1,998,425	Outstanding balance represents 2006 to 2008 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). For the 2009 tax year, the assessment on this property was returned as exempt and no tax levy was issued for 2009.	No.

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15	222 Spadina Avenue Units 19 - 26	20	E	222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	Manbro Holdings (Ontario) limited	Commercial	816,606.27	848,000	848,000	Outstanding balance represents 1997 to 2009 interim 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 are working with Legal and Revenue Services, to assess the situation and report to Committee and Council with its recommendations.	Yes, previously
16	33 Charles Street East	27	C	30 Isabella Street Toronto, ON M4Y 1N1 101 Thorncliffe Park Dr Toronto, ON M4H 1M2	Childrens Aid Society of Metropolitan Toronto (currently owned by 33 Charles Street East Inc)	Commercial	809,783.00	21,559,000	18,919,000	Outstanding Balance represents 2006 and 2007 omit taxes billed in 2008 (due in early 2009) and interest/penalties. This property was subdivided and ownership of a portion of this property was transferred from the Childrens Aid Society (CAS) to 33 Charles Street East Inc, in June 2007. Normally, property owned and occupied by CAS is exempt from taxation. During 2006 and 2007, CAS allowed 33 Charles Street East Inc. to use a portion of this property as a condo sales office. As a result of the change in use, in 2008 MPAC converted the assessment for years 2006 and 2007 from exempt to commercial under the name of CAS. This parcel is the subject of assessment appeals. In addition, CAS has filed an application to the Superior Court of Justice on the grounds that the property should be exempt as it was owned by the CAS. Revenue Services have mailed Over-Due Notices to both the developer and CAS in an attempt to recover the outstanding balance.	No.
17	25-33 Mallard Rd	34	E	141 Bond St. Toronto, ON M3B 1M1	St George and St. Ruesiss Coptic Orthodox Church Toronto	Commercial	788,768.49	2,509,501	1,890,501	Outstanding balance represents 2003 to 2009 interim 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. The ARB review remains pending.	No.
18	222 Spadina Avenue Units 1 - 6	20	E	222 Spadina Avenue Units 1 - 6 Toronto, ON M5T 3A2	Manbro Holdings (Ontario) limited	Commercial	726,227.77	152,500	137,500	Outstanding balance represents 1997 to 2009 interim 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.

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OWNED BY A CORPORATION
as of June 30, 2009**

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19	30 Vince Regent Blvd	2	C	50 Queen Post Drive Woodbridge, ON L4L 3G4	1310890 Ontario Inc.	Commercial	623,330.78	7,695,000	7,199,000	Outstanding balance represents 2007 to 2009 interim taxes and penalties. The outstanding 2007 to 2008 balance includes omit bills issued late in 2008 and due January and February 2009. Revenue Services had secured a payment arrangement and as a result received payments to clear the 2008 regular taxes and penalties on October 15, 2009 and the balance of omit taxes and penalties by June 2010.	No.
20	39 John St Grnd	20	D	111 Richmond St W Suite 1500 Toronto, ON M5H 2G4	Canadian Broadcasting Tenant - Movel Restaurants Limited	Commercial	594,882.21	N/A	N/A	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 Price Waterhouse Coopers 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 are attempting to collect the outstanding receivables from the CBC.	No. Owned by a Federal Crown Corporation
					TOTAL		\$23,219,419.63				
				Ref	Summary	Outstanding (\$)					
				A	Contaminated Properties	\$4,925,939.91					
				AB	Contaminated City Own Property	\$1,622,836.81					
				B	City-Owned Properties	\$0.00					
				C	One Years Tax Billing	\$2,378,945.59					
				D	Properties owned by Federal Crown Corporations or the Province	\$4,021,819.76					
				E	Remainder	\$10,269,877.56					
					Total		\$23,219,419.63				