

Attachment 1

PROPERTIES WITH TAX ARREARS GREATER THAN \$500,000 OWNED BY A CORPORATION as of June 30, 2013							
#	REF	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collections - Efforts Taken	Use of Bailiff for the Arrears
1	B	7	99 Toryork Drive Owner: 230110 Investments Limited 221 Milvan Drive Weston, ON M9L 2A3 Property Classification: Commercial Full CVA (See note 1): 2,760,000 CVA Used In 2013 Levy: 2,229,750	2000	3,393,254.75	<p>Contaminated lands. Balance represents unpaid 1998 to 2013 interim taxes, Ministry of Environment clean-up charges of \$548,762.82 originally posted to this account in 1998, and penalties. Property owner is in litigation with M.O.E. over these clean-up charges. M.O.E. has in excess of \$1.0 million in additional clean-up charges that have not been added to the tax account.</p> <p>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. The City had two years from the Tender Opening Date to determine if it was in the City's interest to vest the ownership of the land in the City's name. Environmental assessment of the property indicated significant environmental concerns and it was determined that it was not in the City's best interests to acquire title to the property.</p> <p>A new Tax Arrears Certificate was registered against title to the property on January 11, 2011 which re-commences the tax sale process. In addition, Revenue Services staff have issued a Notice of Attornment of Rent to the tenant at the property requiring the tenant to pay rent owing to its landlord to the City. Revenue Services continue to collect the monthly rent from the tenant in the amount of approximately \$6,800/month. This property was included in the October 2012 and June 2013 Sale of Land by Public Tender however, no qualified tenders were submitted.</p>	Yes, previously. Contaminated lands.
2	B	17	290 Old Weston Road Owner: Junction Lofts Inc 450 Lyndebrook Rd Whitby, ON L1N 5R5 Property Classification: Commercial Full CVA (See note 1): 3,505,000 CVA Used In 2013 Levy: 3,401,500	2003	3,284,570.36	<p>Balance represents unpaid 2001 to 2013 interim taxes, water charges, and penalties. Contaminated lands. 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 had two years from the Tender Opening Date to determine if it was in the City's best interest to vest the ownership of the land in the City's name. As this property is environmentally contaminated, it was determined that it was not in the best interests of the City to acquire title to the property. The property owner has informed Revenue Services that he has commenced an environmental clean-up of the property. The current status of remediation efforts is unknown.</p> <p>On August 12, 2010 a new Tax Arrears Certificate was registered against title to the property. This property was included in the October 2012 and June 2013 Sale of Land by Public Tender however, no qualified tenders were submitted. The City has two years from the date of the Tender Opening to determine whether to vest the property. Staff are currently exploring with Legal Services to determine whether other options are available to return the property to productive use.</p>	Yes, previously. Contaminated lands.

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3	A	34	186 Bartley Drive Owner: Triple Properties II Inc 186 Bartley Drive Toronto, ON M4A 1E4 Property classification: Industrial Full CVA (See note 1): 3,996,000 CVA Used In 2013 Levy: 3,668,250	2000	3,035,320.52	Balance represents unpaid 1995 – 2001 taxes and penalties. Contaminated lands. Property was sold September 11, 2001 under confidential Council agreement where new owner has an extended agreement with the City until June 30, 2014 to comply with terms of agreement of purchase and sale, which includes completion of environmental remediation and obtaining a Record of Site Condition from the MOE. The owner is complying with the agreement requiring that all current taxes be paid as levied since the date of closing.	No, contaminated lands. Confidential Council agreement in place.
4	B	2	23 Brydon Drive Owner: Madresa Ashrafal Uloom 2857 Derry Road East Suite 616 Mississauga, ON L4T 1A6 Property Classification: Commercial Full CVA (See note 1): 1,551,000 CVA Used In 2013 Levy: 1,529,250	2007	1,838,954.97	<p>Balance represents 1992-2000 and 2006 - 2013 interim taxes and penalties. Place of worship / Islamic Boys and Girls Private School. Property was taxable and partially exempt for 1992-2000 tax years, and became fully exempt effective January 2001 as a result of a Superior Court Order. In May 2006, the property reverted to fully taxable. On August 1, 2007, Revenue Services registered a Tax Arrears Certificate against title of the property. 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. Taxes remain unpaid after the expiry of the extension period.</p> <p>In 2008, the owner applied to the Province for private legislation to extend the time within which an application can be made to the Superior Court of Justice under section 46 of the <i>Assessment Act</i>. The private legislation would have allowed the owners to retroactively apply to the Court for a determination as to whether the property should have been classified as exempt from taxation for years 1994 to 2000. On June 18, 2008, Bill PR5, the <i>Madresa Ashrafal Uloom Act, 2008</i> received Royal Assent. In October 2008, Council decided not to pass a resolution pursuant to the <i>Madresa Ashrafal Uloom Act, 2008</i> to support an extension of the time limits for making an application to the courts, as such a decision would have rendered the appeal deadlines set out in legislation open to similar challenges, and could potentially see many property owners requesting retroactive exemptions or reclassifications.</p> <p>On August 1, 2007 a new Tax Arrears Certificate was registered against title to the property. On July 9, 2008 an Extension Agreement was agreed upon which extended the Redemption Date to July 31, 2009. This property was included in the October 2012 Sale of Land by Public Tender however, no qualified tenders were submitted. Staff are currently exploring options with Legal Services and Real Estate to determine whether it is in the City's interest to vest ownership of the property in the City's name.</p>	No.

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5	C	9	1133 Sheppard Ave W Owner: National Defence Canada Municipal Grants, Public Works Canada 4900 Yonge Street - St. 1200 Toronto, ON M2N 6A6 Property Classification: Commercial & Industrial Full CVA (See note 1): N/A CVA Used In 2013 Levy: N/A	2000	1,633,065.05	Federally owned property. Balance represents unpaid 1997 taxes. Supplementary Billing created for approximately 10 business tenants, however bills were mailed in 1998 after some tenants had moved out. 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 unpaid 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> limit the City's ability to recover unpaid taxes and penalties from the Federal Government.	Yes, previously. Federally owned property.
6	B	20	222 Spadina Avenue Units 23 - 25 Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2 Property Classification: Commercial Full CVA (See note 1): 828,000 CVA Used In 2013 Levy: 828,000	2006	1,271,401.20	Balance represents unpaid 1997 to 2013 interim taxes, fire charges added to the tax account, and penalties. This Spadina Avenue condominium complex has numerous abandoned units. On February 17, 2006 Revenue Services registered a Tax Arrears Certificate against title to the subject unit. 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 had two years from the Tender Opening Date to determine if it was in the City's best interest to vest the ownership of the unit in the City's name. Staff, in consultation with Legal, determined that it was not in the City's best interest to acquire title. A new Tax Arrears Certificate was registered against title on May 3, 2011. This property was not included in the October 2012 Sale of Land for Tax Arrears, given the unlikelihood of receiving a successful bid, and staff are currently exploring with Legal Services to determine whether other options are available to return the property to productive use.	Yes, previously.

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7	B	20	222 Spadina Avenue Units 19 - 26 Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2 Property Classification: Commercial Full CVA (See note 1): 826,000 CVA Used In 2013 Levy: 826,000	2006	1,222,062.96	Balance represents unpaid 1997 to 2013 interim taxes and penalties. This Spadina Avenue condominium complex 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 had two years from the Tender Opening Date to determine if it was in the City's best interest to vest the ownership of the land in the City's name. Staff, in consultation with Legal, determined that it was not in the City's best interest to acquire title to this property. A new Tax Arrears Certificate was registered against title to the property on June 15, 2011. This property was not included in the October 2012 Sale of Land for Tax Arrears, given the unlikelihood of receiving a successful bid, and staff are currently exploring with Legal Services to determine whether other options are available to return the property to productive use.	Yes, previously
8	B	20	222 Spadina Avenue Units 1 - 6 Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue Units 1 - 6 Toronto, ON M5T 3A2 Property Classification: Commercial Full CVA (See note 1): 1,910,000 CVA Used In 2013 Levy: 597,000	2006	1,016,674.37	Balance represents unpaid 1997 to 2013 interim taxes, and penalties. This Spadina Avenue condominium complex 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 had two years from the Tender Opening Date to determine if it was in the City's best interest to vest the ownership of the land in the City's name. Staff, in consultation with Legal, determined that it was not in the City's best interest to acquire title to this property. A new Tax Arrears Certificate was registered against title to the property on June 22, 2011. This property was not included in the October 2012 Sale of Land for Tax Arrears, given the unlikelihood of receiving a successful bid, and staff are currently exploring with Legal Services to determine whether other options are available to return the property to productive use.	No. Vacant commercial unit.

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9	E	34	25-33 Mallard Rd Owner: St George and St. Rueiss Coptic Orthodox Church Toronto 141 Bond St. Toronto, ON M3B 1M1 Property classification: Commercial Full CVA (See note 1): 2,946,000 CVA Used In 2013 Levy: 2,850,750	2007	800,963.11	<p>Balance represents unpaid 2006 to 2013 interim taxes, and penalties/fees. The owner has been engaged in legal proceedings with the City regarding the taxation of the property since it purchased the property in 2003. It sought a partial property tax refund for the 2003 taxation year in proceedings before the Assessment Review Board. In 2007, the Board refused to grant any relief, however, the owner appealed and the Board's decision was set aside in late 2008 by the Ontario Divisional Court and sent back to the Board for a new hearing. In 2011, the Board reheard the owner's application and granted a partial property tax reduction for 2003 taxation year.</p> <p>The owner was in consultation with MPAC throughout this period, and as a result, had parts of the property declared exempt from taxation for the 2005 and future taxation years. The owner filed further proceedings before the Board in 2012 to revisit its assessment for the 2004 and future taxation years. The parties entered into a tentative settlement in May, 2012 which would provide the owner with further adjustments in its favour, but was subject to receipt of assessment information from MPAC and approval of Toronto City Council. At its meeting of July 23-26, 2013, Council approved tax adjustments totalling \$242,121, that, when applied to the account and necessary adjustments made, will substantially decrease the taxes owing for the 2005-2011 taxation years.</p> <p>Throughout this period, Revenue and Legal Services have made numerous demands that the owner submit at least partial payment, and at one point referred the arrears to a bailiff. The owner has submitted approximately \$400,000 in response to these demands, and the agreed-upon settlement requires that after the owner's taxes are adjusted, it will pay all remaining arrears within one year.</p>	Yes, previously.
10	C	20	39 John St Owner: Canadian Broadcasting Corp. Tenant - Movel Restaurants Limited 111 Richmond St W-St.1500 Toronto, ON M5H 2G4 Property classification: Commercial Full CVA (See note 1): N/A CVA Used In 2013 Levy: N/A	2008	809,335.49	<p>Balance represents unpaid 2003 to 2005 taxes and penalties. 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 are attempting to collect the unpaid taxes from the CBC.</p>	No. Owned by a Federal Crown Corporation

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11	C	28	1 Queens Quay West Owner: Toronto Port Authority C/O Captain John's 1 Queens Quay West Toronto, ON M5J 2H1 Property Classification: Commercial Full CVA (See note 1): 1,096,000 CVA Used In 2013 Levy: 892,750	2011	648,947.61	Balance represents unpaid 2002 to 2013 interim taxes, water charges and penalties. This property is a docking slip that is owned by the Toronto Port Authority (Federal Government) and is occupied by a tenant operating a restaurant known as Captain John's. Revenue Services has been working with Legal Services, the Toronto Port Authority and Waterfront Toronto to recover the unpaid taxes and the tenant's other debts. All attempts have been unsuccessful however, combined efforts continue. Water services were disconnected in June 2012 and the restaurant has since closed. Staff will be reporting to Council in September 2013 on the status of discussions between the City, the owner, Waterfront Toronto and the Toronto Port Authority.	Yes, previously.
12	D	22	10 Delisle Avenue Owner: City of Toronto Toronto Parking Authority Revenue Services 5100 Yonge Street Toronto, ON M2N 5V7 Property Classification: Parking Lot Full CVA (See note 1): 8,657,000 CVA Used In 2013 Levy: 8,176,250	2007	525,848.89	Balance represents unpaid 2011 to 2013 interim taxes and penalties. This is a Toronto Parking Authority parking lot located under a condominium building located at 10 Delisle Avenue. Toronto Parking Authority have been mailed numerous Overdue Notices and have recently been sent an email advising of the outstanding taxes and penalties. While the Parking Authority has made regular payments for the principal amount of property taxes levied since 2007, the arrears on the account stem from interest, penalties and fees that have been accumulating on the account since 2005, when the account was erroneously returned as fully taxable and billed to the property developer, rather than being billed as subject to a payment in lieu of taxes. The ownership was corrected in 2007. MPAC has advised that the tax classification for the property will be corrected to reflect the property as subject to payment in lieu of taxes for the 2013 taxation year, and the classification will be corrected for the 2011 and 2012 years through a Section 325 application under the <i>City of Toronto Act</i> , which will reduce the amounts owing. For taxation years 2005 to 2010, staff are exploring options to correct the tax classification and to address or to recommend that Council approve the write off of interest amounts that arose as a result of the incorrect ownership information and tax classification for this period.	

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13	B	20	222 Spadina Avenue Units 20 - 22 Owner: Manbro Holdings (Ontario) Ltd C/O Management Office 222 Spadina Avenue Toronto, ON M5T 3A2 Property Classification: Commercial Full CVA (See note 1): 510,000 CVA Used In 2013 Levy: 480,750	2011	576,269.57	Balance represents unpaid 1997 to 2013 interim taxes and penalties. This Spadina Avenue condominium complex has numerous abandoned units. On May 25, 2006 Revenue Services registered a Tax Arrears Certificate against the title of the 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 had two years from the Tender Opening Date to determine if it was in the City's best interest to vest the ownership of the land in the City's name. Staff, in consultation with Legal, determined that it was not in the City's best interest to acquire title to this property. A new Tax Arrears Certificate was registered against title to the property on June 14, 2011. This property was not included in the October 2012 Sale of Land for Tax Arrears, given the unlikelihood of receiving a successful bid, and staff are currently exploring with Legal Services to determine whether other options are available to return the property to productive use.	Yes, previously.
14	C	9	75 Sheppard Avenue West Owner: National Defence Canada Municipal Grants, Public Works Can. FG Soccer Enterprises Inc 84 Alexander Blvd Toronto, ON M4R 1L9 Property Classification: Commercial Full CVA (See note 1): N/A CVA Used In 2013 Levy: N/A	2011	568,086.69	Balance represents unpaid 1998 taxes and penalties. Federally owned property where the tenant vacated the premises in October 1998. 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, the <i>Municipal Grants Act</i> and the <i>Payment in Lieu of Taxes Act</i> limit the City's ability to recover unpaid taxes and penalties from the Federal Government.	Yes, previously.

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15	B	20	0 Lake Shore Boulevard West Owner: Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M42 2A3 Property Classification: Commercial Lands Full CVA (See note 1): 6,273,000 CVA Used In 2013 Levy: 3,528,000	2013	510,387.09	Balance represents unpaid 1996 to 2013 interim taxes and penalties. A Corporate Profile indicates that Harbour Quay Developments Limited became inactive on February 12, 2007 and as such, taxes prior to that date are subject to exemption since the property title has escheated to the Crown. The property appears to be a vacant section of land left from the developer. On February 4, 2005 a Tax Arrears Certificate was registered against title to the property. This property was included in the November 2006 Sale of Land by Public Tender however, no qualified tenders were submitted. On August 23, 2012 a new Tax Arrears Certificate was registered against title to the property. This property may be included in a Sale of Land by Public Tender after the one-year redemption period has expired in August 2013.	No, vacant lands and corporate owner no longer exists.

TOTAL

21,135,142.63

Note 1. "Full CVA" refers to full Current Value Assessment (CVA) of the property based on a January 1, 2012 valuation date. i.e., the Full CVA total for the property that applies in the fourth year of the provincially mandated four-year phase-in period of assessed values.

Code	Count	Summary	
A	1	Contaminated Properties with Council Agreement	\$3,035,320.52
B	8	Tax Arrears Certificate registered against the title of the property	\$13,113,575.27
C	4	Federal Crown Corporations or Provincially Owned Properties	\$3,659,434.84
D	1	City Owned Property	\$525,848.89
E	1	Remainder	\$800,963.11
	15	TOTAL	\$21,135,142.63