

Attachment 1: Summary of Outstanding Payments in Lieu of Tax Amounts by Level of Government **GM28.9**

**Attachment 1**

**Table 1: Federal Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2017	Outstanding PILT receivables as at Dec. 31, 2017	Refunds, Payments and other adjustments made in 2018 <sup>1</sup>	Revised Municipal Portion of Receivables <sup>2</sup>	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Canadian Broadcasting Corporation	2017	140,084,639	4,930,033	-2,311,946	2,618,087	0	2,618,087	1.87%	Revenue and Legal Services staff are negotiating a settlement regarding the assessment on the property located at 25 Front St with the property owner and MPAC. The settlement is expected to clear this account by adjustments and or additional payments.
Public Works Canada	2017	265,750,428	828,466	0	828,427	39	828,466	0.31%	Public Works Canada staff apply phase in adjustments and assessment values which differ from the assessments provided by MPAC in calculating the amount they were willing to pay. As a result the PILT amount paid was less than the PILT amount requested by the City.
Toronto Port Authority	2016 and 2017	17,335,641	121,668	10,081	131,726	23	131,749	0.76%	Two properties are subject to adjustments which were authorized by Council on July 7, 2015 (Item GM5.7). The remaining 4 properties remain subject to collection and continue to be under investigation by City staff.
Toronto Port Authority (Billy Bishop Airport)	2013 to 2017	19,114,641	4,253,382	0	4,253,382	0	4,253,382	22.25%	Section 45.1 of O. Reg 282/98 was amended in 2018 to include Billy Bishop Toronto City Airport, changing the method by which PILT payments are calculated to a PILT based on per-passenger counts, effective 2013. The remaining balance is the difference between the original PILT levy based on assessed value and the PILT calculated on the now-approved per-passenger basis. The remaining receivable balance will be adjusted in 2018 to reflect this change.
Greater Toronto Airport Authority	2001	3,050,717	90,901	30	90,931	0	90,931	2.98%	This receivable should have been included in the adjustment report GM7.1 adopted by Council Nov 3, 2015, but was inadvertently excluded from the approved list of PILT reductions.
Canada Post Corporation	2017	39,694,808	492,817	-450,420	42,397	0	42,397	0.11%	Settlement for the 2017 levy on 4 accounts has been reached. The processing of these adjustments in 2018 are expected to clear the remaining balance outstanding.

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Consulate Properties	2015 to 2017	25,023,863	67,818	-70,251	-5,982	3,549	-2,433	-0.01%	Consulate properties apply phase in adjustments and assessment values which differ from the assessments provided by MPAC in calculating the amount they were willing to pay. As a result the PILT amount paid was less than the PILT amount requested by the City.
Parc Downsview Park	2011 to 2016	16,349,414	224,841	19,440	244,273	8	244,281	1.49%	Properties are subject to appeals which are expected to reduce the remaining receivables to zero.
<b>Total Outstanding</b>		<b>526,404,151</b>	<b>11,009,926</b>	<b>-2,803,066</b>	<b>8,203,241</b>	<b>3,619</b>	<b>8,206,860</b>	<b>1.56%</b>	

1. Includes any adjustments processed as at May 11, 2018 and future known transactions to be processed.

2. Includes add-on charges and fees

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**Table 2: Provincial Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2017	Outstanding PILT receivables as at Dec. 31, 2017	Refunds, Payments and other adjustments made in 2018 <sup>1</sup>	Revised Municipal Portion of Receivables <sup>2</sup>	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Infrastructure Ontario (excluding properties subject to West Donland Appeals)	2015 to 2017	267,776,301	9,836,971	-9,281,651	550,261	5,059	555,320	0.21%	City staff are continuing to discuss the outstanding balance with Infrastructure Ontario to determine if additional payments will be made and/or reasons why payments will not be made.
Infrastructure Ontario (Properties subject to West Donland Appeals)	2007 to 2017	14,161,188	2,477,677	-1,973,118	500,889	3,670	504,559	3.56%	Settlement of assessment appeals for West Donlands properties are expected to substantially reduce PILT amounts payable. The resulting credits will be applied to offset any remaining receivables or refunded.
Ontario Realty Corporation (excluding properties subject to West Donland Appeals)	2012 to 2017	17,896,890	68,130	-63,221	4,909	0	4,909	0.03%	Staff are continuing to review the outstanding balance on these accounts to determine whether further PILT payments will be made.
Ontario Realty Corporation (Properties subject to West Donland Appeals)	2002 to 2016	22,023,130	118,881	-2,788,109	-2,669,228	0	-2,669,228	-12.12%	The credit balance for ORC properties reflects the settlement of assessment appeals for West Donlands properties. This credit balance will be applied to offset any remaining PILT receivables payable by the provincial government or refunded.
Heads and Beds	2016 to 2017	265,846,252	296,867	55,895	352,762	0	352,762	0.13%	Staff have contacted the various Institutions requesting payments.
Management Board Secretariat (excluding properties subject to West Donland Appeals)	2013	7,457,003	-132,410	311,146	178,736	0	178,736	2.40%	Collection activities are continuing in order to collect the remaining balance.
Management Board Secretariat (Properties subject to West Donland Appeals)		359,305	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Ministry of Transportation	2015 to 2017	3,856,434	108,055	-18,840	87,933	1,282	89,215	2.31%	Collection activities are continuing in order to collect the remaining balance.
Province of Ontario	2017	1,892,637	1,166	6,601	7,767	0	7,767	0.41%	Outstanding PILT receivable balance relates to the transfer of two outstanding water charges to the PILT account. Staff have contacted the agency to request payment.
Metrolinx	2009, 2014, 2016	47,069,872	-260,828	260,834	6	0	6	0.00%	Minimal balance remaining.

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Conservation Authority Toronto and Region (excluding properties subject to West Donland Appeals)	2016 to 2017	1,094,899	128,431	83,728	212,159	0	212,159	19.38%	Outstanding PILT balance relates to 2 properties where ownership is unclear. Revenue Services staff are following up with the respective agency to determine the ownership for these properties and whether PILTS are payable by TRCA.
Conservation Authority Toronto and Region (Properties subject to West Donland Appeals)	2016 to 2017	239,334	47,731	0	47,731	0	47,731	19.94%	Settlement of assessment appeals for West Donlands properties are expected to substantially reduce PILT amounts payable. The resulting credits will be applied to offset any remaining receivables or refunded.
Ontario Heritage	2012	70,419	3,887	0	74	3,813	3,887	5.52%	Collection activities are continuing in order to clear remaining balance.
Mars		4,614,143	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Hydro One		15,288,831	-6,706	6,706	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
LCBO		18,715,706	-1,579,382	1,579,382	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Ryerson		115,309	-70,351	70,351	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Ontario Place Corporation		18,368,297	560,852	-560,852	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Ontario Lottery Corporation		923,615	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
<b>Total Outstanding</b>		<b>707,769,566</b>	<b>11,598,971</b>	<b>-12,311,148</b>	<b>-726,001</b>	<b>13,824</b>	<b>-712,177</b>	<b>-0.10%</b>	

1. Includes any adjustments processed as at May 11, 2018 and future known transactions to be processed.

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**Table 3: Municipal Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2017	Outstanding PILT receivables as at Dec. 31, 2017	Refunds, Payments and other adjustments made in 2018 <sup>1</sup>	Revised Municipal Portion of Receivables <sup>2</sup>	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
City (excluding properties subject to West Donland Appeals)	2012 and 2013	5,420,708	-154,836	177,253	22,417	0	22,417	0.41%	Two City properties were levied based on incorrect assessment classifications. Both properties were acquired by the City in 2011 and both properties should be exempt. Remaining outstanding PILT balance will be adjusted in 2018.
City (Properties subject to West Donland Appeals)		164,480	83,796	-122,156	-38,360	0	-38,360	-23.32%	The credit balance reflects the settlement of assessment appeals for West Donlands properties. This credit balance will be applied to offset any remaining PILT receivables or refunded.
Toronto Parking Authority	2016	258,618,726	1,283,556	620,732	1,904,288	0	1,904,288	0.74%	\$1.893M of this total represents outstanding 2016 PILT amounts related to TPA parking operation at 50 Cumberland St. The taxable status of this property remains in dispute as to whether the property is subject to PILT or taxable, as a result of a severance/sale to a third party. Revenue Services staff are following up with Parking Authority to secure payment. Remaining balance of \$0.12M has now been paid in full.
Toronto Parks, Forestry and Recreation (excluding properties subject to West Donland Appeals)	2017	904,277	198,399	-114,681	83,718	0	83,718	9.26%	Staff are following up with the appropriate Division in order to determine why payment(s) has not been made on one account (19 04 041 470 00650).
Toronto Parks, Forestry and Recreation (Properties subject to West Donland Appeals)		187,479	132,853	0	132,853	0	132,853	70.86%	Settlement of assessment appeals for West Donlands properties are expected to substantially reduce PILT amounts payable. The resulting credits will be applied to offset any remaining receivables or refunded.
Toronto Public Library	2007, 2016, 2017	75,271	4,318	0	4,318	0	4,318	5.74%	Toronto Public Library stopped using this property as a parking lot commencing Sept 2, 2007. Toronto Public Library made payments for the period prior to Sept 1, 2007. The property should be exempt from that date forward. Remaining PILT balance will be adjusted in 2018.
Toronto Transit Commission		88,347,779	-66,691	66,691	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Works and Emergency Services		295,626,054	-286,304	286,304	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Economic Development and Tourism		934,358	132,656	-132,656	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.

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Toronto Waterfront		150,875	-620	620	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Regional Municipality of York		13,305	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Housing		184,406,302	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
City of Toronto Water		122,574	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Port Lands Company		568,711	18,859	-18,859	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Hydro		15,302,838	-27,507	27,507	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Region of Durham		88,058	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Other	2017	4,251,180	-1,352	1,420	50	18	68	0.00%	Minimal balance remaining.
<b>Total Outstanding</b>		<b>855,182,975</b>	<b>1,317,127</b>	<b>792,175</b>	<b>2,109,284</b>	<b>18</b>	<b>2,109,302</b>	<b>0.25%</b>	

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