

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

# GL7.4 Attachment 1

**Table 1: Federal Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2018	Outstanding PILT receivables as at Dec. 31, 2018	Refunds, Payments and other adjustments made in 2019 <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 and 2018	147,811,815	5,360,284	668	5,360,952	0	5,360,952	3.63%	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 and 2018	272,486,092	1,335,425	-380,077	955,285	63	955,348	0.35%	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 amount billed by the City exceeded the amount paid.
Toronto Port Authority	2016 to 2018	18,454,594	106,693	99,719	206,346	66	206,412	1.12%	Two properties are subject to adjustments which were authorized by Council on July 7, 2015 (Item GM5.7). The remaining 3 properties continue to be under investigation by City staff.
Toronto Port Authority (Billy Bishop Airport)	Nil	17,075,735	553,619	-553,619	0	0	0	0.00%	
Greater Toronto Airport Authority	2001 and 2018	3,259,078	142,991	-52,060	90,931	0	90,931	2.79%	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	2015 to 2018	41,740,296	176,945	246,078	423,023	0	423,023	1.01%	Discussions between the City and Canada Post Corporation to settle on outstanding receivables are ongoing.
Consulate Properties	2015 to 2018	26,541,446	55,279	22,926	76,902	1,303	78,205	0.29%	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	17,475,140	241,766	2,515	244,281	0	244,281	1.40%	Properties are subject to appeals which are expected to reduce the remaining receivables to zero.
<b>Total Outstanding</b>		<b>544,844,196</b>	<b>7,973,002</b>	<b>-613,850</b>	<b>7,357,720</b>	<b>1,432</b>	<b>7,359,152</b>	<b>1.35%</b>	

1. Includes any adjustments processed as at May 13, 2019 and future known transactions to be processed.

2. Includes add-on charges and fees

## Attachment 1: Summary of Outstanding Payments in Lieu of Tax Amounts by Level of Government

**Table 2: Provincial Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2018	Outstanding PILT receivables as at Dec. 31, 2018	Refunds, Payments and other adjustments made in 2019 <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	2015 to 2018	297,003,903	-5,660,083	6,542,883	883,898	48,902	882,800	0.30%	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.
Ontario Realty Corporation	2012 to 2017	36,443,235	-5,162,889	5,167,798	4,909	0	4,909	0.01%	Staff are continuing to review the outstanding balance on these accounts to determine whether further PILT payments will be made.
Heads and Beds	2016 to 2018	284,405,002	238,517	67,070	305,587	0	305,587	0.11%	Staff have contacted the various Institutions requesting payments.
Management Board Secretariat	2013	7,773,749	-174,970	353,706	178,736	0	178,736	2.30%	Collection activities are continuing in order to collect the remaining balance.
Ministry of Transportation	2015 to 2018	4,038,565	61,489	71,246	130,183	2,552	132,735	3.29%	Collection activities are continuing in order to collect the remaining balance.
Province of Ontario	2017 and 2018	2,055,844	-10,643	11,348	705	0	705	0.03%	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	2014 and 2018	51,425,746	-729,475	737,921	8,446	0	8,446	0.02%	Minimal balance remaining.
Conservation Authority Toronto and Region	2016 and 2017	1,222,337	106,794	105,365	212,159	0	212,159	17.36%	1 property has been transferred to the City effective January 1, 2016 and the ownership for 1 property remains unclear. Revenue Services staff are following up with the respective agency to determine the ownership for this property and whether PILTs are payable by TRCA.
Ontario Heritage	2012	84,216	3,887	0	74	3,813	3,887	4.62%	Collection activities are continuing in order to clear remaining balance.
Mars		5,956,171	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Hydro One		15,288,831	-38,751	38,751	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
LCBO		18,941,301	-7,007	7,007	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		19,178,469	709,191	-709,191	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Ontario Lottery Corporation		966,027	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
<b>Total Outstanding</b>		<b>744,898,705</b>	<b>-10,734,291</b>	<b>12,464,255</b>	<b>1,724,697</b>	<b>55,267</b>	<b>1,729,964</b>	<b>0.23%</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

## Attachment 1: Summary of Outstanding Payments in Lieu of Tax Amounts by Level of Government

**Table 3: Municipal Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2018	Outstanding PILT receivables as at Dec. 31, 2018	Refunds, Payments and other adjustments made in 2019 <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	2012 and 2013	5,872,235	-226,405	248,822	22,417	0	22,417	0.38%	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.
Toronto Parking Authority	2016	275,923,787	1,550,220	-1,544,804	5,416	0	5,416	0.00%	Supplementary / Omitted levy issued late in 2017 was not paid in full for account 1904 033 500 02200. Revenue Services staff are following up with Parking Authority to secure payment.
Toronto Parks, Forestry and Recreation	2017	1,049,239	174,054	69,552	243,606	0	243,606	23.22%	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 Public Library	2007	75,471	4,518	-660	3,858	0	3,858	5.11%	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 2019.
Toronto Transit Commission		89,854,828	-5,607	5,607	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Works and Emergency Services		307,663,059	-1,268,121	1,268,121	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Economic Development and Tourism		1,000,684	0	0	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Waterfront		180,534	-620	620	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Regional Municipality of York		31,331	-3	3	0	0	0	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Housing		184,522,424	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		606,050	0	0	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 and 2018	4,269,959	16,293	1,420	17,695	18	17,713	0.41%	Staff are reviewing these accounts to determine if the charges are valid.
<b>Total Outstanding</b>		<b>886,563,071</b>	<b>216,822</b>	<b>76,188</b>	<b>292,992</b>	<b>18</b>	<b>293,010</b>	<b>0.03%</b>	

1. Includes any adjustments processed as at May 13, 2019 and future known transactions to be processed.

2. Includes add-on charges and fees