

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

**Table 1: Federal Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2020	Outstanding PILT receivables/ (payables) as at Dec. 31, 2020	Refunds, Payments and other adjustments made in 2021 <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 to 2020	163,504,261	11,320,502	-	11,320,502	-	11,320,502	6.92%	Revenue and Legal Services staff are negotiating a settlement regarding the assessment on the property located at 250 Front St W with the property owner and MPAC. The settlement is expected to clear this account by adjustments and or additional payments.
Public Works Canada	2017 to 2020	285,827,981	2,239,500	-	2,239,437	63	2,239,500	0.78%	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 2020	20,558,310	219,609	158,189	377,594	204	377,798	1.84%	Two properties are subject to adjustments which were authorized by Council on July 7, 2015 (Item GM5.7). The remaining 9 properties continue to be under investigation by City staff.
Toronto Port Authority (Billy Bishop Airport)	2019 to 2020	23,633,601	2,406,344	-615,139	1,791,205	-	1,791,205	7.58%	On December 14, 2018, Section 45.1 of Ontario Regulation 282/98 was amended to include the Billy Bishop Airport. Effective 2013, Billy Bishop Toronto City Airport and its associated properties are subject to a PILT levy based on the number of passengers. The remaining balance on Billy Bishop Airport is the difference between the assessment base levy and the payments received which are based on the number of passengers.
Greater Toronto Airport Authority	2001	3,477,857	90,901	30	90,931	-	90,931	2.61%	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. The outstanding receivable will be recommended to be adjusted in a future report.
Canada Post Corporation	2017 and 2018	45,959,114	155,426	218,492	373,918	-	373,918	0.81%	Discussions between the City and Canada Post Corporation to settle outstanding receivables are ongoing.
Consulate Properties	2015 to 2020	29,610,561	57,421	-	55,432	1,989	57,421	0.19%	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.

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Parc Downsview Park	2011 to 2016	19,891,705	241,766	2,515	244,281	-	244,281	1.23%	Properties are subject to appeals which are expected to reduce the remaining receivables to zero.
Parks Canada Agency	2020	604,384	236,347	-	176,049	60,298	236,347	39.11%	Staff are investigating to determine why partial payments were made on two accounts.
Seized Property Management	2020	12,893	12,893	-	10,403	2,490	12,893	100.00%	Staff are investigating to determine why partial payments were made on two accounts.
<b>Total Outstanding</b>		<b>593,080,667</b>	<b>16,980,709</b>	<b>-235,913</b>	<b>16,679,752</b>	<b>65,044</b>	<b>16,744,796</b>	<b>2.82%</b>	

1. Includes any adjustments processed and future known transactions to be processed in 2021.

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 2020	Outstanding PILT receivables/ (payables) as at Dec. 31, 2020	Refunds, Payments and other adjustments made in 2021 <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	2012 to 2020	329,233,220	3,921,258	-1,652,469	2,234,503	34,286	2,268,789	69.00%	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	36,239,582	-4,951,799	5,136,810	185,011	-	185,011	51.00%	Staff are continuing to review the outstanding balance on these accounts to determine whether further PILT payments will be made.
Heads and Beds	2019 and 2020	322,812,690	5,095,855	-4,919,455	176,400	-	176,400	0.05%	Staff have contacted the various Institutions requesting payments.
Management Board Secretariat	2013	7,773,749	-174,970	353,706	178,736	-	178,736	2.30%	Collection activities are continuing in order to collect the remaining balance.
Ministry of Transportation	2015 to 2020	4,396,209	88,265	135,069	220,368	2,966	223,334	5.08%	Collection activities are continuing in order to collect the remaining balance.
Province of Ontario		2,368,781	-18	18	-	-	-	0.00%	
Metrolinx	2012 to 2020	60,803,025	-700,930	777,302	76,372	-	76,372	0.13%	Collection activities are continuing in order to collect the remaining balance.
Conservation Authority Toronto and Region	2016 to 2018	1,222,337	106,794	172,895	279,689	-	279,689	22.88%	2 properties have been transferred to the City effective January 1, 2016. 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 Foundation	2012	114,235	3,887	-	74	3,813	3,887	3.40%	Collection activities are continuing in order to clear remaining balance.
Mars		366	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Hydro One		15,288,831	-38,751	38,751	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
LCBO		19,399,573	-7,007	7,007	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Ryerson		115,309	-70,351	70,351	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Ontario Place Corporation	2020	20,770,021	786,618	-400,238	312,938	73,442	386,380	1.86%	2 properties were underpaid for 2020. Revenue Services staff are investigating to determine the reason for the underpayment.
Ontario Lottery Corporation		1,045,621	18,810	-18,810	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
<b>Total Outstanding</b>		<b>821,583,549</b>	<b>4,077,661</b>	<b>-299,063</b>	<b>3,664,091</b>	<b>114,507</b>	<b>3,778,598</b>	<b>0.46%</b>	

1. Includes any adjustments processed and future known transactions to be processed in 2021.

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 2020	Outstanding PILT receivables/ (payables) as at Dec. 31, 2020	Refunds, Payments and other adjustments made in 2021 <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 2019	6,817,830	-104,011	196,550	92,539	-	92,539	1.36%	Two City properties were levied PILTS based on incorrect assessment classifications. Both properties were acquired by the City in 2011 and both properties should be exempt. One property represents in excess of \$62,000 in receivables related to charges which were levied in 2019.
Toronto Parking Authority		316,070,555	2,267,052	-2,267,052	-	-	-	0.00%	
Toronto Parks, Forestry and Recreation	2016 and 2017	1,119,077	174,054	40,323	214,377	-	214,377	19.16%	Staff are following up with the appropriate Division in order to determine why payment(s) has not been made on two accounts (1904 04 1 470 00650) and (1904 07 1 560 03840).
Toronto Public Library	2007	75,840	3,858	-	3,858	-	3,858	5.09%	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 2022.
Toronto Transit Commission		93,194,640	-38,372	38,372	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Works and Emergency Services		335,312,248	1,298,906	-1,298,906	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Economic Development and Tourism		1,069,618	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Waterfront	2020	246,653	33,555	1	33,556	-	33,556	13.60%	Payment has not been received for one property for the 2020 levy. Staff are following up with the agency in order to determine why payment has not been made and to collect payment.
Regional Municipality of York		48,834	-116	116	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Housing Corporation		184,776,506	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
City of Toronto Water		122,574	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Port Lands Company		647,005	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Hydro		15,302,838	-17,957	17,957	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Region of Durham	2020	104,614	16,556	-8,539	8,017	-	8,017	0.00%	Payment has not been received for one property for the 2020 levy. Staff are following up with the agency in order to determine why payment has not been made and to collect payment.
Other		4,290,111	12,601	-12,601	-	-	-	0.00%	Revenue Services staff are attempting to collect on a single account owned/operated by an outreach ministry.
<b>Total Outstanding</b>		<b>959,198,943</b>	<b>3,646,126</b>	<b>-3,293,779</b>	<b>352,347</b>	<b>0</b>	<b>352,347</b>	<b>0.04%</b>	

1. Includes any adjustments processed and future known transactions to be processed in 2021.

2. Includes add-on charges and fees