

Attachment 1

PROPERTIES WITH TAX ARREARS GREATER THAN \$600,000
OWNED BY A CORPORATION
as of June 30, 2011

Property Identification	Outstanding Taxes	Full CVA (based on 2008 market value)	CVA Used in 2011 Levy	Comments and Collections Efforts Taken	Use of Bailiff for the Arrears
<p>1 A 99 Toronto Drive Ownership 230710 Investments Limited Mailing Address 221 Milvan Drive Weston, ON M9L 2A3 Property Classification Commercial Ward: 7</p>	2,968,055.26	2,053,000	1,950,750	<p>Contaminated lands - Outstanding balance represents 1998 to 2011 interim taxes, Ministry of Environment clean-up charges of \$248,762.82 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.</p>	Yes, previously. Contaminated lands.
<p>2 A 186 Bartley Drive Ownership Triple Properties II Inc Mailing Address 186 Bartley Drive Toronto, ON M4A 1E4 Property Classification Industrial Ward: 34</p>	2,746,520.60	3,559,000	3,092,130	<p>Outstanding balance represents 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, 2012 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.</p>	No, contaminated lands. Confidential Council agreement in place.

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<p>3 D</p> <p>39 John Street Ground Floor</p> <p>Ownership Canadian Broadcasting Corporation</p> <p>Mailing Address 1400 Rene-Levesque Blvd E, Level B1 Montreal, QE H2L 2M2</p> <p>Property Classification Commercial</p> <p>Ward: 20</p>	1,182,129.94	40,471,379	36,776,380	<p>The outstanding balance represents 2009 taxes and penalties. This is a federally owned property which was leased to a taxable tenant. The tenant moved on or near April 30, 2009 and in 2009 paid approximately one third or \$450,000 in taxes. Since this property is owned by the CBC, the assessment should be exempt from taxes for the remaining portion of the 2009 tax year and 2010.</p> <p>As at June 30, 2011, this property continues to have a pending appeal for tax year 2009.</p>	No. Federally owned property.
<p>4 A</p> <p>290 Old Weston Road</p> <p>Ownership Junction Lofts Inc</p> <p>Mailing Address 450 Lyndbrook Rd Whitby, ON L1N 5R5</p> <p>Property Classification Commercial</p> <p>Ward: 17</p>	2,553,511.38	3,367,000	3,092,250	<p>Outstanding balance represents 2001 to 2011 interim taxes, water charges, and penalties. 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.</p> <p>On August 12, 2010 a new Tax Arrears Certificate was registered against title to the property. Revenue Services intends to include this property in a "Sale of Land by Public Tender" scheduled to be held on October 13, 2011.</p>	Yes, previously Contaminated lands.

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<p>5 E 23 Brydon Drive</p> <p>Ownership Ulcom Medreasa Ashtatuli</p> <p>Mailing Address 2857 Derry Road East Suite 616 Mississauga, ON L4T 1A6</p> <p>Property Classification Commercial</p> <p>Ward: 2</p>	1,534,336.23	1,522,000	1,437,500	Outstanding balance represents 2006 - 2011 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 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. In 2009 the owner, through its lawyer, filed an application with the Superior Court of Justice under section 46 of the Assessment Act to re-instate the exempt status of the property from 2009 and going forward, together with applications under section 325 of the COTA to re-instate the exemptions for 2007 and 2008. The owner has been requested to provide information to MPAC in order to prove that it is entitled to the exemption claimed. Court hearing dates have been adjourned while MPAC is carrying out its determination. Revenue Services is considering including this property in the next "Sale of Land by Public Tender" scheduled for later this year (2011), in order to protect the City's interest. Despite the outstanding appeal, the owners to date have been unable to provide evidence to MPAC to substantiate their claim for an exemption on this property.	No.
<p>6 D 1133 Sheppard Ave W</p> <p>Ownership National Defence Canada Municipal Grants, Public Works Canada</p> <p>Mailing Address 4900 Yonge Street Ste 1200 Toronto, ON M2N 6A6</p> <p>Property Class Commercial & Industrial</p> <p>Ward: 9</p>	1,482,952.85	N/A	N/A	Federally owned property. 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, The Municipal Grants Act and the Payment in Lieu of Taxes Act negate the City's efforts to recover the taxes and penalties from the Federal Government.	Yes, previously Federally owned property.

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Property Information	Outstanding taxes	Full CVA/Indexed on 2009 market values	CVA Used in 2011 Taxes	Notes	Use of Equities for the Arrears
7 D 25 St Clair Avenue East Ownership Public Works Canada Mailing Address 4900 Yonge Street Ste 1200 Toronto, ON M2N 6A6 Property Classification Commercial	1,790,580.14	31,368,723	31,368,723	Federally owned property. Outstanding balance represents 2009 - 2011 interim taxes and penalties. Revenue Services mailed a Final Notice in November 2010, advising of pending bailiff action. There has been no response to the Final Notice. Revenue Services staff have recently conducted a preliminary review of this account along with payment information provided by Public Works Canada. This preliminary review has identified that a significant portion of the taxable assessment may have been incorrectly returned on the assessment roll as taxable and should have been returned as exempt from taxes, but subject to payment in lieu of taxes. Revenue Services staff have contacted MPAC in order to validate this property's assessment classification and to take appropriate action to correct any errors.	No. Federally owned property.
8 C 1250 Eglinton Avenue East Ownership Allied Don Valley Hotel Inc Mailing Address 515 West Pender Street Suite 300 Vancouver, BC V6B 6H5 Property Classification Commercial Ward: 22	620,785.85	20,811,000	23,056,250	The outstanding balance represents 2010 and 2011 interim taxes and penalties. Revenue Services has a payment arrangement in place of \$10,000 per month.	No. Payment plan in place.
9 C 108 Chestnut Street Ownership Liverton Hotels Mailing Address 108 Chestnut Street Toronto, ON M5G 1R3 Property Class Commercial Ward: 27	1,335,898.76	19,834,000	19,834,000	Outstanding balance represents 2010 and 2011 interim taxes and penalties. Revenue Services have a payment arrangement in place of \$125,000 per month.	Yes, previously. Payment plan in place.

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Property Address	Outstanding Taxes	Full CVA (based on 2008 market value)	CVA Used in 2011 Levy	Use of Exempt for the Arrears	
<p>10 E 222 Spadina Avenue Units 23 - 25</p> <p><u>Ownership</u> Manbro Holdings (Ontario) Limited</p> <p><u>Mailing Address</u> 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2</p> <p><u>Property Classification</u> Commercial</p> <p><u>Ward:</u> 20</p>	1,061,675.49	870,000	870,000	<p>Outstanding balance represents 1997 to 2011 interim taxes 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.</p>	Yes, previously.
<p>11 E 222 Spadina Avenue Units 19 - 26</p> <p><u>Ownership</u> Manbro Holdings (Ontario) Limited</p> <p><u>Mailing Address</u> 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2</p> <p><u>Property Classification</u> Commercial</p> <p><u>Ward:</u> 20</p>	1,010,592.06	848,000	848,000	<p>Outstanding balance represents 1997 to 2011 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.</p>	Yes, previously.

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Property No.	Address	Outstanding Taxes	Full CVA based on 2009 market value	CVA Used in 2011 Levy	Comments (See Council Report 16.9.07)	Use of Building for the Arrears
12	<p>E 222 Spadina Avenue Units 1 - 6</p> <p><u>Ownership</u> Mambo Holdings (Ontario) limited</p> <p><u>Mailing Address</u> 222 Spadina Avenue Units 1 - 6 Toronto, ON M5T 3A2</p> <p><u>Property Classification</u> Commercial</p> <p><u>Ward:</u> 20</p>	872,072.05	160,000	152,000	Outstanding balance represents 1997 to 2010 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.	No. Vacant commercial unit.
13	<p>E 25-33 Mallard Rd</p> <p><u>Ownership</u> St George and St. Ruesis Coptic Orthodox Church Toronto</p> <p><u>Mailing Address</u> 141 Bond St. Toronto, ON M3B 1M1</p> <p><u>Property Classification</u> Commercial</p> <p><u>Ward:</u> 34</p>	734,280.73	2,819,000	2,200,000	Outstanding balance represents 2003 to 2011 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 issued an interim decision in June 2011, which will result in the portion of the premises used by the church being made exempt for the 2003 taxation year only. Revenue Services has had an interim payment arrangement in place since the fall of 2010 of \$25,000 per month, but the City was advised in late February that the owner is unable to continue with the current payment arrangement. Revenue Services are in a position to register a Tax Arrears Certificate against the title of the property to secure the unpaid taxes.	Yes, previously.

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Ward	Address	Outstanding Taxes	Full CVA (based on 2008 market value)	CVA Used in 2011 Levy	Comments and Collection Efforts taken	Use of Bill for the Arrears
14 D	<p>39 John St Ownership Canadian Broadcasting Tenant - Move! Restaurants Limited</p> <p>Mailing Address 111 Richmond St W Suite 1500 Toronto, ON M5H 2G4</p> <p>Property Classification Commercial</p> <p>Ward: 20</p>	702,092.85	N/A	N/A	Outstanding balance represents 2003 to 2005 taxes and penalties. This is a federally owned property leased to Move! Restaurant Limited. Late in 2006 or early 2007, collection staff received a letter from Price Waterhouse Coopers stating that Richtree Markets Inc. (Move! Restaurants Limited) filed for Companies' Creditors Arrangement Act (CCA) 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
15 E	<p>30 Booth Avenue Ownership 1079744 Ontario Ltd</p> <p>Mailing Address 30 Booth Avenue Toronto, ON M4M 2M2</p> <p>Property Classification Commercial</p> <p>Ward: 30</p>	640,262.70	13,921,000	12,845,000	Outstanding balance represents 2008 to 2011 interim taxes and penalties. The 2008 to 2010 outstanding taxes are omits bills that were due February/March 2011. Revenue Services have mailed an Over-Due Collection letter in an attempt to recover the outstanding taxes.	No.

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Rolling Back	Outstanding on 2009 Interim Taxes	FBI CVA (based on 2009 Interim Taxes)	CVA Used in 2011 Appeal	Outstanding on 2011 Interim Taxes	Use of Rollback for the Appeal		
16	C	405 Gordon Baker Road	634,022.58	7,440,000	6,671,000	Outstanding balance represents 2009 to 2011 interim taxes and penalties. The Milial Church purchased the property in 2009 and exemption appeals have eliminated all of the outstanding taxes as of July 2011.	No. taxes eliminated by exemption appeal.
		Ownership Milial Church Mailing Address 405 Gordon Baker Road Toronto, ON M2H 2S6 Property Classification Commercial/Exempt					
		Ward: 24					
17	E	2306 St Clair Avenue West	595,868.40	1,233,000	972,000	Outstanding balance represents 2005 to 2011 interim taxes, penalties and numerous Building Charges added to the taxes. On October 5, 2010, Revenue Services registered a Tax Arrears Certificate against the title of the property.	Yes, previously.
		Ownership Kingcrest Investments Ltd Mailing Address PO Box 96584 2414 Major Mackenzie Drive Maple, ON L6A 1W5 Property Classification Industrial Ward: 11					

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18	B	0 Markham Road	530,523.00	4,595,000	4,072,250	Outstanding balance represents 2007 to 2011 interim taxes and penalties. The City purchased the vacant industrial land May 2008 and applied for tax exemption appeals. The appeals reductions were applied to the taxes in July 2011 and have reduced the outstanding balance to approximately \$185,000.	No.
		Ownership City of Toronto					
		Mailing Address 5100 Yonge Street Toronto, ON M2N 5V7					
		Property Classification Commercial					
		Ward: 42					
		TOTAL	22,996,160.67				
		Summary					
	A	Contaminated Properties	\$8,268,087.24				
	B	City-Owned Properties	\$530,523.00				
	C	Paid in Full or Suitable Payments Arrangements	\$2,590,707.19				
	D	Federal Crown Corporations or Provincially Owned	\$5,157,755.58				
	E	Remainder	\$6,449,087.66				
		TOTAL	\$22,996,160.67				