

Attachment 1

PROPERTIES WITH TAX ARREARS GREATER THAN \$500,000 OWNED BY A CORPORATION as of December 31, 2014							
#	REF	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collections Efforts Taken	Use of Bailiff for the Arrears
1	B	17	290 Old Weston Road Owner: Junction Lofts Inc 450 Lyndebrook Rd Whitby, ON L1N 5R5 Property Classification: Commercial Full CVA¹: 3,505,000 2014 CVA: 3,436,000	2003	3,734,417.90	Balance represents unpaid 2001 to 2014 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. There are numerous liens/encumbrances on title to this property, and in November 2012, the registered owner (Junction Lofts, Inc.) became inactive as a corporation, which has resulted in ownership of the property escheating to the provincial Crown. On August 12, 2010 a 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. A further Tax Arrears Certificate was registered against title in November 2013. Staff are currently exploring with Legal Services whether other options are available to return the property to productive use.	Yes, previously. Contaminated lands.
2	B	7	99 Toryork Drive Owner: 230110 Investments Limited 221 Milvan Drive Weston, ON M9L 2A3 Property Classification: Commercial Full CVA¹: 2,760,000 2014 CVA: 2,406,500	2000	3,641,984.34	Contaminated lands. Balance represents unpaid 1998 to 2014 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. 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. 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. A new Tax Arrears Certificate was registered against title to the property on January 11, 2011 which re-commenced 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. Following a failed tax sale, the City has 2 years (i.e., until October 2014) to decide whether to vest title to the property in the City's name. After the 2 year period, the City may re-register a new tax arrears certificate to recommence the tax sale process. On October 8, 2014, the City has registered a tax arrears certificate. Staff from Revenue Services and Legal Services continue to explore options to resolve the tax arrears on this site.	Yes, previously. Contaminated lands.
3	A	34	186 Bartley Drive Owner: Triple Properties II Inc 186 Bartley Drive Toronto, ON M4A 1E4 Property classification: Industrial Full CVA¹: 3,996,000 2014 CVA: 3,886,250	2000	3,251,920.46	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, 2016 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. The December 31, 2013 report of the owner's environmental consultant identified that a Record of Site Condition is expected to be filed with the MOE before June 30, 2016, thus completing the owner's remediation obligations under the agreement, which will allow for the tax arrears to be cancelled.	No. Contaminated lands. Confidential Council agreement in place.

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OWNED BY A CORPORATION
as of December 31, 2014

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4	B	2	<p>23 Brydon Drive</p> <p>Owner: Madresa Ashrafal Uloom 2857 Derry Road East Suite 616 Mississauga, ON L4T 1A6</p> <p>Property Classification:Commercial Full CVA¹: 1,551,000 2014 CVA: 1,536,500</p>	2007	2,085,730.08	<p>Balance represents 1992-2000 and 2006 - 2014 taxes and penalties. Contaminated land. 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>. 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. Following a failed tax sale, the City has 2 years (i.e., until October 2014) to decide whether to vest title to the property in the City's name. On October 17, 2014, the City registered a tax arrears certificate against title of the property. Staff are currently exploring options with Legal Services and Real Estate whether it is in the City's interest to vest ownership of the property in the City's name.</p>	No. Contaminated Lands
5	C	9	<p>1133 Sheppard Ave W</p> <p>Owner: National Defence Canada - Municipal Grants, Public Works Canada 4900 Yonge Street - St. 1200 Toronto, ON M2N 6A6</p> <p>Property Classification:Commercial & Industrial Full CVA¹: N/A 2014 CVA: N/A</p>	2000	1,745,614.20	<p>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, 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.</p>	Yes, previously. Federally owned property.
6	B	20	<p>222 Spadina Avenue Units 23 - 25</p> <p>Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2</p> <p>Property Classification:Commercial Full CVA¹: 828,000 2014 CVA: 828,000</p>	2006	1,431,599.43	<p>Balance represents unpaid 1997 to 2014 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 Tax Arrears Certificate was registered on May 3, 2011 and remains on title. 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 whether other options are available to return the property to productive use.</p>	Yes, previously.

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#	REF	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collections Efforts Taken	Use of Bailiff for the Arrears
7	B	20	<p>222 Spadina Avenue Units 19 - 26</p> <p>Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2</p> <p>Property Classification:Commercial Full CVA¹: 826,000 2014 CVA: 826,000</p>	2006	1,365,899.69	Balance represents unpaid 1997 to 2014 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 Tax Arrears Certificate was registered on June 15, 2011 and remains on title. 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 whether other options are available to return the property to productive use.	Yes, previously
8	D	15	<p>825 Caledonia Road</p> <p>Owner: Home Depot Holdings Inc #7073 & 7109 C/O Property Tax Department PO Box 105842 Atlanta, GA 30348-5842</p> <p>Property Classification: Commercial Full CVA¹: 25,357,000 2014 CVA: 22,154,000</p>	2014	1,355,706.57	Balance represents adjustments and interest posted to this account late in 2014 for tax years 2001 through to 2014. Account paid in full on February 19, 2015.	No.
9	B	20	<p>222 Spadina Avenue Units 1 - 6</p> <p>Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue, Units 1 - 6 Toronto, ON M5T 3A2</p> <p>Property Classification:Commercial Full CVA¹: 1,910,000 2014 CVA: 1,035,000</p>	2006	1,154,984.26	Balance represents unpaid 1997 to 2014 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 Tax Arrears Certificate was registered on June 22, 2011 and remains on title. 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 whether other options are available to return the property to productive use.	No. Vacant commercial unit.
10	C	20	<p>39 John St</p> <p>Owner: Canadian Broadcasting Corp. Tenant - Movel Restaurants Limited 111 Richmond St W-St.1500 Toronto, ON M5H 2G4</p> <p>Property Classification:Commercial Full CVA¹: N/A 2014 CVA: N/A</p>	2008	889,759.82	Balance represents unpaid 2003 to 2005 taxes and penalties on CBC-owned premises occupied by a former business tenant. 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 have requested that the CBC make payment for these former tenant amounts, but have been unsuccessful to date in securing payment.	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 CVA¹: 1,096,000 2014 CVA: 960,500	2011	775,657.59	Balance represents unpaid 2002 to 2014 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. A staff report (Item GM24.4 <i>Captain John's Harbour Boat Restaurant</i>) was adopted by Council in October 2013, which included recommendations concerning a proposed agreement dealing with the ship between the City, Waterfront Toronto and the Toronto Port Authority.	Yes, previously.
12	D	27	50 Charles Street East Owner: 50 Charles Street Limited 170 Merton Street Toronto, ON M4S 1A1 Property Classification: Commercial Full CVA¹: 27,555,000 2014 CVA: 22,303,500	2014	681,335.90	Balance represents unpaid 2013 to 2014 taxes and penalties. The outstanding amount was paid in full on January 21, 2015.	No.
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 CVA¹: 510,000 2014 CVA: 490,500	2011	658,615.82	Balance represents unpaid 1997 to 2014 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 and are currently exploring with Legal Services whether other options are available to return the property to productive use. A Tax Arrears Certificate was registered against the title of the property in March 2015.	Yes, previously.
14	B	20	0 Lake Shore Boulevard West Owner: Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M42 2A3 Property Classification: Commercial Full CVA¹: 6,273,000 2014 CVA: 4,443,000	2013	640,021.60	Balance represents unpaid 1996 to 2014 taxes and penalties. A Corporate Profile indicates that Harbour Quay Developments Limited became inactive on February 12, 2007 and as such, the property became exempt from taxes after that date since the property title escheated to the Crown, although interest on earlier taxable amounts continue to accrue. 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 Tax Arrears Certificate was registered against title to the property. This property will be included in the next Sale of Land by Public Tender given that the one-year redemption period expired as of August 2013.	No. Vacant lands and corporate owner no longer exists.

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15	D	2	77 Belfield Road Owner: Belfield Investments Corporation 2562 Stanfield Road Mississauga, ON L4Y 1S2 Property Classification: Commercial/Industrial Full CVA¹: 20,178,000 2014 CVA: 19,777,000	2014	638,693.32	Balance represents unpaid 2014 taxes and penalties. Revenue Services has secured an arrangement for payment in full by May 2015.	No.
16	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 CVA¹: N/A 2014 CVA: N/A	2011	614,358.54	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.
17	D	35	97 Manville Road Owner: Misco Holdings Inc 2 Lauraeleaf Road Thornhill, ON L3T 4S6 Property Classification: Industrial Full CVA¹: 7,810,000 2014 CVA: 7,493,000	2014	584,716.66	Balance represents unpaid 2012 to 2014 taxes, utility charges and penalties. November 2014, the account was returned from the bailiff in order to start the preliminary tax sale process.	Yes, previously.
18	D	7	135 Plunkett Road Owner: St. Gaspar's Development Corp. 126 Millwick Drive, Unit 1 Toronto, ON M9L 1Y6 Property Classification: Commercial Full CVA¹: 8,100,000 2014 CVA: 6,533,000	2014	577,999.11	Balance represents unpaid 2012 to 2014 taxes and penalties. The previous exemption appeals were denied however, the property owners are claiming that this property is being operated as a school and has filed new appeals under Section 325 of the <i>City of Toronto Act, 2006</i> (Overcharges due to Gross and Manifest Error) to determine whether any portion of tax arrears may be reduced.	No.

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19	D	33	55 Hallcrown Place Owner: Chartwell Canada Nominee Corp C/O Radisson Hotel Toronto East 55 Hallcrown Place Toronto, ON M2J 4R1 Property Classification: Commercial Full CVA¹: 15,010,000 2014 CVA: 14,713,500	2014	566,410.63	Balance represents unpaid 2013 to 2014 taxes and penalties. Account paid in full on March 2, 2015.	Yes, previously.
20	D	18	48 Abell Street Owner: Epic on Triangle Park Inc. 120 Lynn Williams Street Suite 2A Toronto, ON M6K 3N6 Property Classification: Multi-Residential Full CVA¹: 16,088,000 2014 CVA: 14,577,728	2014	545,693.09	Balance represents unpaid 2013 to 2014 taxes and penalties. Property is a condominium development that is subject to an apportionment of property taxes for the outstanding tax years. Successful apportionment will divide the outstanding taxes among the individual condominium units.	No

TOTAL 26,941,119.01

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	\$3,251,920.46
B	8	Tax Arrears Certificate registered against the title of the property	\$14,713,253.12
C	4	Federal Crown Corporations or Provincially Owned Properties	\$4,025,390.15
D	7	Other	\$4,950,555.28
	20	TOTAL	\$26,941,119.01