

# GM27.6 Attachment 1

## Attachment 1

### Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
B	1	7	<b>99 Toryork Drive</b> <b>Owner:</b> 230110 Investments Limited 221 Milvan Drive Toronto, ON M9L 2A3	2000	\$4,187,092	<p>Contaminated lands. Balance represents unpaid 1998 to 2017 taxes and penalties, Ministry of Environment clean-up charges of \$548,763 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. 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-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, June 2013 and November 2015 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 November 2016) 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. It was determined that it is not in the City's best interest to vest the title of the in the City's name. On October 8, 2014, the City registered a new tax arrears certificate. This property was included in the June 2016 Tax Sale however, no qualified tenders were submitted.</p> <p><b>Property Classification:</b> Commercial  <b>Full CVA:</b> 3,199,000  <b>2017 CVA:</b> 2,869,750</p>	Yes, previously. Contaminated lands. Tax Arrears Certificate registered against the title of the property.

## Attachment 1

### Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
A	2	34	<b>186 Bartley Drive</b> <b>Owner:</b> Triple Properties II Incorporated 186 Bartley Drive Toronto, ON M4A 1E4	2000	\$3,685,120	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. Legal Services and staff from Revenue Services are in communication with the property owner to determine whether and when the Record of Site Condition is expected to be issued by the MOE. Final approval of the Risk Assessment plan and Record of Site Condition for this property remains pending with the Ministry of Environment and Energy, as at January 2017. A report to Council to remove historical tax arrears will be prepared once all environmental approvals are in place. <b>Property Classification:</b> Industrial <b>Full CVA:</b> 4,147,000 <b>2017 CVA:</b> 4,033,750	No. Contaminated lands. Confidential Council agreement in place.
B	3	20	<b>222 Spadina Avenue</b> Units 23 - 25 <b>Owner:</b> Manbro Holdings (Ontario) Limited 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	2006	\$1,776,410	Balance represents unpaid 1997 to 2017 taxes and penalties, 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 until 2 years following an unsuccessful tax sale. This property was included in the June 2015 and November 2015 Tax Sales however, no qualified tenders were submitted. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 1,566,000 <b>2017 CVA:</b> 1,012,500	Yes, previously.

# Attachment 1

## Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
B	4	20	<b>222 Spadina Avenue</b> Unit 19 <b>Owner:</b> The Protech Group Limited 222 Spadina Avenue, Floor 2 Toronto, ON M5T 3B2	2006	\$1,679,491	Balance represents unpaid 1997 to 2017 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 until 2 years following an unsuccessful tax sale. This property was included in the June 2015 and November 2015 Tax Sales however, no qualified tenders were submitted. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 961,000 <b>2017 CVA:</b> 634,000	Yes, previously.
B	5	20	<b>222 Spadina Avenue</b> Units 1-6 <b>Owner:</b> Manbro Holdings (Ontario) Limited 222 Spadina Avenue, Units 1-6 Toronto, ON M5T 3A2	2006	\$1,491,050	Balance represents unpaid 1997 to 2017 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 until 2 years following an unsuccessful tax sale. This property was included in the June 2015 and November 2015 Tax Sales however, no qualified tenders were submitted. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 1,685,000 <b>2017 CVA:</b> 1,352,000	No. Vacant commercial unit.
D	6	35	<b>97 Manville Road</b> <b>Owner:</b> Misco Holdings Incorporated 25 Mallard Road Toronto, ON M3B 1S4	2014	\$1,340,510	Balance represents unpaid 2013 to 2017 interim taxes, utility charges and penalties. This property was scheduled to have a Tax Arrears Certificate registered against the title at an earlier date however, Revenue Services were advised by the owner's legal counsel and financial institution that they were obtaining financing and that all arrears would be paid in full. The financing was not obtained. A Tax Arrears Certificate was registered against the title of the property on April 26, 2016. Numerous phone calls have been made. <b>Property Classification:</b> Industrial <b>Full CVA:</b> 6,990,000 <b>2017 CVA:</b> 6,990,000	Yes, previously.

# Attachment 1

## Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
D	7	40	<b>38 Metropolitan Road</b> <b>Owner:</b> 2292319 Ontario Incorporated 505 Consumers Rd, Suite 200 Toronto, ON M2J 4V8	2015	\$1,301,111	Balance represents unpaid 2012 and 2017 interim taxes, water charges, building charges and penalties. All previous collection attempts have failed. Revenue Services have prepared a Tax Arrears Certificate that has been sent to Legal Services to be registered against the title of the property. An Order of the Ontario Superior Court was issued on March 31, 2016 prohibiting the City (and all other creditors) from exercising any rights or remedies in relation to the property. This includes commencing tax sale proceedings. Staff from Legal Services have contacted representatives of the Trustee as recently as December, 2016. It advises it is in the process of trying to sell the property. The City's property tax arrears will be repaid from the proceeds of the sale. According to a search conducted in January, 2017, the only encumbrance on title in priority to that of the City is a lien payable to the Canada Revenue Agency in the amount of \$12,941. There is therefore little risk to the City's outstanding property taxes. <b>Property Classification:</b> Industrial <b>Full CVA:</b> 6,350,000 <b>2017 CVA:</b> 5,740,250	No.
D	8	40	<b>520-524 Ellesmere Road</b> <b>Owner:</b> 1828700 Ontario Incorporated 511 Millway Avenue Toronto, ON L4K 3V4	2016	\$1,299,755	Balance represents 2015-2017 interim taxes and penalties. Assigned to internal collector December 22, 2016. Revised bill mailed with a letter of explanation. Account has been assigned to an internal collector, as no payments have been received, and account has been recommended for bailiff action. Statement of Account was sent July 15, 2017. Currently 2015 and 2016 taxation years are with the Bailiff. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 29,012,000 <b>2017 CVA:</b> 24,085,406	Yes, currently.
D	9	10	<b>1755 Steeles Avenue West</b> <b>Owner:</b> Sanofi Pasteur Limited Attn: Accounts Payable 1755 Steeles Avenue West Toronto, ON M2R 3T4	2017	\$1,027,220	Balance represents 2017 taxes and penalties. In March 2018, this balance was paid in full. <b>Property Classification:</b> Commercial/Large Industrial <b>Full CVA:</b> 96,246,000 <b>2017 CVA:</b> 96,246,000	Yes.

# Attachment 1

## Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
B	10	20	<b>0 Lake Shore Boulevard West</b> <b>Owner:</b> Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M42 2A3	2013	\$914,541	Balance represents unpaid 1996 to 2017 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 was included in the June 2015 Sale of Land by Public Tender however, no suitable tenders were submitted. The City now has 2 years from the date of the "unsuccessful tax sale" in order to decide whether to vest title of the property in the City's name. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 1,000 <b>2017 CVA:</b> 1,000	No.
B	11	20	<b>222 Spadina Avenue</b> Units 20-22 <b>Owner:</b> Manbro Holdings (Ontario) Limited C/O Management Office 222 Spadina Avenue Toronto, ON M5T 3A2	2011	\$828,371	Balance represents unpaid 1997 to 2017 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. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 797,000 <b>2017 CVA:</b> 581,750	Yes, previously.

## Attachment 1

### Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
B	12	35	<b>440 Birchmount Road</b> <b>Owner:</b> Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6	2015	\$658,100	Balance represents 1991 to 2017 interim taxes, building charges and penalties. This is an abandoned building on environmentally contaminated lands. The property has been included in two (2) previous failed Tax Sales. A Tax Arrears Certificate was registered against the title of the property on April 2, 2015 however, it is not likely that this property would be successful in another Tax Sale. Revenue Services are exploring alternate solutions in order to recover the outstanding arrears. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 962,000 <b>2017 CVA:</b> 806,000	No.
D	13	35	<b>2627 Eglinton Avenue East</b> <b>Owner:</b> 929 Dental Services Incorporated C/O Sittampalam Jeyapregasan 403 Bloor Street West Toronto, ON M5S 1X6	2015	\$645,488	Balance represents unpaid 2001 and 2017 interim taxes, water charges, building charges, MLS charges and penalties. On May 25, 2006 Revenue Services registered a Tax Arrears Certificate against the title of the property. On June 20, 2013, 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. There are numerous Municipal Licensing & Standards (MLS) add-on charges including "Hazardous Properties". On July 12, 2017 Revenue Services registered a New Tax Arrears Certificate against the title of the property. <b>Property Classification:</b> Commercial/Residential <b>Full CVA:</b> 1,148,000 <b>2017 CVA:</b> 923,750	Yes.
B	14	7	<b>97 Rivalda Road</b> <b>Owner:</b> Procter's Cartage Limited 97 Rivalda Road Toronto, ON M9M 2M6	2016	\$616,399	Balance represents 2015 to 2017 taxes and penalties. On September 22, 2016 Revenue Services registered a Tax Arrears Certificate against the property title. This property is tentatively scheduled to be included in the Spring 2018 Tax Sale of Land by Public Tender. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 2,461,000 <b>2017 CVA:</b> 2,162,500	Yes, previously.

## Attachment 1

### Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
D	15	35	<b>222 Spadina Avenue LL</b> <b>Owner:</b> 1392244 Ontario Incorporated 222 Spadina Avenue, Unit 102 Toronto, ON M5T 2C2	2015	\$614,934	Balance represents unpaid 2000 to 2017 taxes and penalties. This Spadina Avenue condominium complex has numerous abandoned units. This is a vacant unit on the lower level. All attempts to recover the outstanding taxes have failed. Revenue Services registered a Tax Arrears Certificate against the title of the property on September 7, 2017. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 760,000 <b>2017 CVA:</b> 459,250	Yes.
D	16	20	<b>225 Queens Quay West</b> <b>Owner:</b> Harbourfront Corporation Attn: Chief Executive 235 Queens Quay West Toronto, ON M5J 2G8	2017	\$597,271	Balance represents 2016 to 2017 taxes and penalties. No response to Overdue Notice, account recommended for bailiff action. Account issued to the bailiff and recalled due to prior arrangements made with Revenue Services. <b>Property Classification:</b> Commercial/Parking <b>Full CVA:</b> 13,010,000 <b>2017 CVA:</b> 7,271,000	No.
D	17		<b>1900 Eglinton Ave E</b> <b>Owner:</b> Eglinton Shopping Centres Limited 700 Applewood Cres, Suite 100 Vaughan, ON L4K 5X3	2017	\$590,335	Balance represents 2010 taxes, penalties and interest. In November 2017, appeal and conversion adjustments increased to taxes on this property which created the outstanding balance. The account is paid in full as at March 2018. <b>Property Classification:</b> Commercial and Shopping Centre <b>2010 CVA:</b> 58,156,383	No
D	18	2	<b>77 Belfield Rd</b> <b>Owner:</b> Belfield Investment Corporation 2562 Stanfield Rd Mississauga ON, L4Y 1S2	2017	\$575,924	Balance represents taxes, penalty/interest and utility charges added to the tax account in 2017. The December 31m 2017 was paid in full by May 2018. <b>Property Classification:</b> Commercial/Industrial <b>Full CVA:</b> 20,491,090 <b>2017 CVA:</b> 20,256,250	No

## Attachment 1

### Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
D	19	32	<b>65 Heward Avenue</b> <b>Owner:</b> 2432668 Ontario Limited Attn: Film Port Studio 65 Heward Avenue, Suite A208 Toronto, ON M4M 2T5	2016	\$572,584	Balance represents 2016 to 2017 taxes and penalties. Outstanding taxes were posted to the tax account in October 2016 due to an Assessment Review Board (ARB) decision. The account has been issued to a bailiff for collection. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 17,827,000 <b>2017 CVA:</b> 10,538,500	Yes.
C	20	20	<b>235 Queens Quay West</b> <b>Owner:</b> City of Toronto Facilities and Real Estate 55 John Street, 2nd Floor Toronto, ON M5V 3C6	2015	\$572,518	Balance represents unpaid 1998 and 2003 taxes and penalties. Tenant-occupied property previously owned by the federal government (Public Works Canada) and purchased by the City of Toronto. Tenant (Chrysalis Restaurants) vacated the premise in 2003 and all attempts to collect the outstanding taxes have failed. A report recommending the write-off of these taxes was considered by Council on July 4, 2017 (Item GM21.4), however Council instead directed staff to continue collection efforts for property taxes owed by the Federal Government. Collection efforts will be pursued through Legal Services. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 6,847,000 <b>2017 CVA:</b> 5,610,250	No.
d	21	34	<b>240 Duncan Mill Rd</b> <b>Owner:</b> 1482241 Ontario Limited 240 Duncan Mill Rd, Suite 802 Toronto, ON M3B 3C6	2017	\$562,672	Balance represents 2017 taxes, penalties and interest. The 2017 taxes were paid in full on April 2018. <b>Property Classification:</b> Commercial and DT <b>Full CVA:</b> 25,282,000 <b>2017 CVA:</b> 19,472,501	No



## Attachment 1

### Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
D	22	20	<b>222 Spadina Avenue</b> Unit 215 <b>Owner:</b> 1127937 Ontario Limited 222 Spadina Avenue, Suite 215 Toronto, ON M5T 3B3	2016	\$561,018	Balance represents unpaid 1997 to 2017 taxes and penalties. This Spadina Avenue condominium complex has numerous abandoned units. On December 19, 2005 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 January 2013. This property was included in the June 2015 Tax Sale however, no qualified tenders were submitted. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 297,000 <b>2017 CVA:</b> 252,750	Yes, previously.
B	23	7	<b>127 Rivalda Road</b> <b>Owner:</b> Procter's Cartage Limited 97 Rivalda Road Toronto, ON M9M 2M6	2016	\$551,796	Balance represents 2010-2017 Levy. A Tax Arrears Certificate has been registered against the property. Expected to be advertised for Tax Sale in Fall 2018. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 2,064,000 <b>2017 CVA:</b> 1,869,000	Yes.
D	24	41	<b>25 Glen Watford Drive</b> <b>Owner:</b> KBIJ Corporation C/O Charles Chan 25 Glen Watford Drive, Suite 5 Toronto, ON M1S 2B7	2017	\$541,609	Balance represents 2015 to 2017 taxes, penalties/interest and utility charges. This is a commercial property. Internal Statement of Account issued on January 2, 2017, March 17, 2017, May 6, 2017, July 15, 2017 and September 9, 2017. On November 2, 2016 the owner made arrangements for payment but did not keep the arrangements. Tax account has been recommended for bailiff action for the 2015 and 2016 taxation years on September 11, 2017. <b>Property Classification:</b> Commercial <b>Full CVA:</b> 8,301,000 <b>2017 CVA:</b> 6,861,750	Yes, currently.

# Attachment 1

## Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2017

Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
D	25	28	<b>1 The Esplanade</b> <b>Owner:</b> Ferncastle (Esplanade) Inc 56 The Esplanade Suite 301 Toronto, ON M5E 1A7	2017	\$534,061	Balance represents levies issued and/or charges added in 2017. As at February 28, 2018, the account was paid in full. <b>Property Classification:</b> Residential <b>Full CVA:</b> 128,373,000 <b>2017 CVA:</b> 117,727,687	No.
D	26	43	<b>399 Markham Road</b> <b>Owner:</b> 1815212 Ontario Incorporated C/O Golden Equity Properties Multi-Res Management Incorporated 2075 Robert Bourassa Boulevard, Suite 1620	2017	\$532,512	Balance represents 2017 taxes, penalties/interest and utility charges. This is a multi-residential property. Internal Statement of Account issued on January 2, 2017, March 17, 2017, May 6, 2017, July 15, 2017 and September 9, 2017. Pending Final Notice to be sent out in April 2018 giving the owner 21 days to make suitable payment arrangements or payment in full to avoid bailiff action. Account is newly assigned for collections purposes. <b>Property Classification:</b> Multi-Residential <b>Full CVA:</b> 36,317,000 <b>2017 CVA:</b> 25,340,000	No.
			<b>TOTAL</b>		<b>\$28,257,892</b>		