

GL3.02 Attachment 1

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2018

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	99 Toryork Drive Owner: 230110 Investments Limited 221 Milvan Drive Toronto, ON M9L 2A3	2000	\$4,488,732	Contaminated lands. Balance represents unpaid 1998 to 2018 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. 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 has continued 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, November 2015 and June 2016 Sale of Land by Public Tender, however no qualified tenders were submitted. Following a failed tax sale, the City has 2 years 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 title to the property in the City's name. Property Classification: Commercial Full CVA: 3,199,000 2018 CVA: 2,979,500	Yes, previously. Contaminated lands. Tax Arrears Certificate registered against the title of the property.
D	2	21	520-524 Ellesmere Road Owner: 1828700 Ontario Incorporated 511 Millway Avenue Toronto, ON L4K 3V4	2016	\$2,377,652	Balance represents 2015-2018 interim taxes and penalties. Assigned to internal collector December 22, 2016. Revised bill mailed with a letter of explanation. As no payments had been received, the account was recommended for bailiff action. On December 20, 2017, the Bailiff received notification that the owner Corporation and its assets were in the process of being liquidated under the Business Corporations Act, during which time all proceedings against the corporation are stayed, including enforcement proceedings such as distress or attornment of rent. Legal Services has been in communication with the liquidator to inquire when the liquidation is likely to be complete and/or the real property sold to a new owner, at which time, appropriate collection action can resume if the property tax arrears remain outstanding. The account is in pre-registration status as at Jan 15, 2019. Property Classification: Commercial Full CVA: 29,012,000 2018 CVA: 25,726,030	Yes, currently.

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B	3	10	222 Spadina Avenue Units 23 - 25 Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	2006	\$1,903,715	Balance represents unpaid 1997 to 2018 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, but there were no qualified tenders submitted. Staff, in consultation with Legal, determined that it was not in the City's best interest to acquire title. A subsequent Tax Arrears Certificate was registered on May 3, 2011 and this property was included in the June 2015 and November 2015 Tax Sales however, no qualified tenders were submitted. Staff, in consultation with Legal, are exploring whether other options are available to secure payment of the tax arrears. Property Classification: Commercial Full CVA: 1,566,000 2018 CVA: 1,197,000	Yes, previously.
B	4	10	222 Spadina Avenue Unit 19 Owner: The Protech Group Limited 222 Spadina Avenue, Floor 2 Toronto, ON M5T 3B2	2006	\$1,789,045	Balance represents unpaid 1997 to 2018 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, but there were no qualified tenders submitted. 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 this property was included in the June 2015 and November 2015 Tax Sales however, no qualified tenders were submitted. Staff, in consultation with Legal, are exploring whether other options are available to secure payment of the tax arrears. Property Classification: Commercial Full CVA: 961,000 2018 CVA: 743,000	Yes, previously.
B	5	20	97 Manville Road Owner: Misco Holdings Incorporated 25 Mallard Road Toronto, ON M3B 1S4	2014	\$1,689,231	Balance represents unpaid 2013 to 2018 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 in attempts to collect the outstanding taxes or to secure suitable payment arrangements. Property Classification: Industrial Full CVA: 6,990,000 2018 CVA: 6,990,000	Yes, previously.

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B	6	10	222 Spadina Avenue Units 1-6 Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue, Units 1-6 Toronto, ON M5T 3A2	2006	\$1,612,827	Balance represents unpaid 1997 to 2018 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 but there were no qualified tenders submitted. 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 this property was included in the June 2015 and November 2015 Tax Sales however, no qualified tenders were submitted. Staff, in consultation with Legal, are exploring whether other options are available to secure payment of the tax arrears. Property Classification: Commercial Full CVA: 1,685,000 2018 CVA: 1,463,000	No. Vacant commercial unit.
B	7	21	38 Metropolitan Road Owner: 2292319 Ontario Incorporated 505 Consumers Rd, Suite 200 Toronto, ON M2J 4V8	2015	\$1,603,873	Balance represents unpaid 2012 and 2018 interim taxes, water charges, building charges and penalties. All previous collection attempts have failed. A Tax Arrears Certificate was registered against title to 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, including the commencement of 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. Property was taken over by RBC via power of sale. A new Tax Arrears Certificate was registered on July 25, 2018. On February 27, 2019 the outstanding tax balance was paid in full. Property Classification: Industrial Full CVA: 6,350,000 2018 CVA: 5,943,500	Yes previously.
D	8	11	0 Cumberland Street Owner: 33 Yorkville Residences inc. 170 Merton Street Toronto, ON M4S 1A1	2018	\$1,225,606	Balance represents 2018 taxes and interest. In January 2019, this balance was paid in full. Late in 2018, a Notice of Amended Assessment was received that increased the assessment and the amount of taxes payable. The amended notice was processed in November 2018 and taxes became due in December 2018. Full payment of the arrears was subsequently received in early January 2019. Property Classification: Commercial Full CVA: 110,206,000 2018 CVA: 89,979,000	No

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Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
B	9	10	0 Lake Shore Boulevard West Owner: Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M4Z 2A3	2013	\$978,294	Balance represents unpaid 1996 to 2018 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 will review whether this property will be included in a future Sale of Land by Public Tender for Tax Arrears, and depending on the results, decide whether to vest title of the property in the City's name. Property Classification: Commercial Full CVA: 1,000 2018 CVA: 1,000	No.
B	10	10	222 Spadina Avenue Units 20-22 Owner: Manbro Holdings (Ontario) Limited C/O Management Office 222 Spadina Avenue Toronto, ON M5T 3A2	2011	\$890,905	Balance represents unpaid 1997 to 2018 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 but there were no qualified tenders submitted. 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 secure payment of the tax arrears. A Tax Arrears Certificate was last registered against the title of the property in March 2015. Property Classification: Commercial Full CVA: 797,000 2018 CVA: 653,500	Yes, previously.

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Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
D	11	23	25 Glen Watford Drive Owner: KBIJ Corporation C/O Charles Chan 25 Glen Watford Drive, Suite 5 Toronto, ON M1S 2B7	2017	\$868,277	Balance represents 2015 to 2018 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 failed to uphold the arrangements. Tax account has been recommended for bailiff action for the 2015 and 2016 taxation years on September 11, 2017. Collection attempts by bailiff have been unsuccessful to date, and the property is now in pre-registration status. Property Classification: Commercial Full CVA: 8,301,000 2017 CVA: 7,341,500	Yes, currently.
B	12	7	97 Rivalda Road Owner: Procter's Cartage Limited 97 Rivalda Road Toronto, ON M9M 2M6	2016	\$739,075	Balance represents 2015 to 2018 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 next Tax Sale of Land by Public Tender. Property Classification: Commercial Full CVA: 2,461,000 2018 CVA: 2,262,000	Yes, previously.
B	13	20	2627 Eglinton Avenue East Owner: 929 Dental Services Incorporated C/O Sittampalam Jeyapregasan 403 Bloor Street West Toronto, ON M5S 1X6	2015	\$715,990	Balance represents unpaid 2001 and 2018 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, this property was included in a Sale of Land by Public Tender, but there were no qualified tenders submitted. The City did not vest ownership of the land in the City's name, in view of 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. Property Classification: Commercial/Residential Full CVA: 1,148,000 2018 CVA: 998,500	Yes.

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Code	Seq #	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
B	14	20	440 Birchmount Road Owner: Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6	2015	\$715,772	Balance represents 1991 to 2018 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. Property Classification: Commercial Full CVA: 962,000 2018 CVA: 858,000	Yes previously.
B	15	10	222 Spadina Avenue LL Owner: 1392244 Ontario Incorporated 222 Spadina Avenue, Unit 102 Toronto, ON M5T 2C2	2015	\$666,296	Balance represents unpaid 2000 to 2018 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. Property Classification: Commercial Full CVA: 760,000 2018 CVA: 559,500	Yes.
B	16	7	127 Rivalda Road Owner: Procter's Cartage Limited 97 Rivalda Road Toronto, ON M9M 2M6	2016	\$657,732	Balance represents 2010 to 2018 Levy. A Tax Arrears Certificate has been registered against the property. This property is tentatively scheduled to be included in the next Tax Sale of Land by Public Tender. Property Classification: Commercial Full CVA: 2,064,000 2018 CVA: 1,934,000	Yes.
B	17	10	222 Spadina Avenue Unit 215 Owner: 1127937 Ontario Limited 222 Spadina Avenue, Suite 215 Toronto, ON M5T 3B3	2016	\$599,082	Balance represents unpaid 1997 to 2018 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 of 2008, and June 2018, this property was included in a Sale of Land by Public Tender but there were no qualified tenders submitted. Staff, in consultation with Legal, determined that it was not in the City's best interest to acquire title to this property. Staff are currently exploring with Legal Services whether other options are available to secure payment of the tax arrears. Property Classification: Commercial Full CVA: 297,000 2018 CVA: 267,500	Yes, previously.

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C	18	10	235 Queens Quay West Owner: City of Toronto Facilities and Real Estate 55 John Street, 2nd Floor Toronto, ON M5V 3C6	2015	\$597,120	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 are being pursued through communications with Public Works Canada, as recently as March 2019, in consultation with Legal Services. Property Classification: Commercial Full CVA: 6,847,000	No.
D	19	12	275 Forest Hill Road Owner: Kilbary Land Co Ltd 275 Forest Hill Road Toronto, ON M5P 2N3	2018	\$538,705	Balance represents 1999 to 2018 taxes, and penalties/interest. All attempts to collect have been unsuccessful, all correspondence has been returned by Canada Post. Investigation into property is ongoing. Property Classification: Residential Full CVA: 3,473,000 2018 CVA: 2,838,500	Yes previously.
D	20	23	4531 Sheppard Avenue East Owner: Hon Ping Investments Ltd 397 Parkview Avenue Toronto, ON M2N 3Z7	2018	\$511,044	Balances represent 2013 to 2018 taxes, penalties/interest and utility charges. Collection efforts by bailiff were unsuccessful. Property is current in pre-registration status. Internal collection attempts ongoing. Property Classification: Industrial Full CVA: 2,743,000 2018 CVA: 2,365,000	Yes
D	21	23	125 Commander Boulevard Owner: Catelectric-Dip Corp. 125 Commander Boulevard Toronto, ON M1S 3M7	2018	\$510,819	Balance represents 2016 to 2018 unpaid taxes, penalties/interest and utility charges. 2016 taxes have been assigned to a bailiff for collection, and 2017 and 2018 taxes have been assigned to internal collector April 21, 2017. Property Classification: Industrial Full CVA: 3,464,000 2018 CVA: 3,119,500	Yes
			TOTAL		\$25,679,792		

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