Attachment 1

Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
1	7	99 Toryork Drive Owner: 230110 Investments Limited 221 Milvan Drive Toronto, ON M9L 2A3	2000	$4,629,943	Contaminated lands. Balance represents unpaid 1998 to June 2019 taxes, penalties, interest and fees. Ministry of Environment clean-up charges of $548,763 originally were 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. Since March 8, 2007, Revenue Services registered numerous Tax Arrears Certificates against the property title and held Sale of Land Public Tender openings on November 2008, October 2012, June 2013, November 2015 and June 2016 There were no qualified tenders submitted. Following a failed tax sale, the City has two years to decide to vest title of the property 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. 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. To date, inconsistent payments continue to be made by the tenant. Property Classification: Commercial Full CVA: 3,199,000 2019 CVA: 3,089,250	Yes, previously. Contaminated lands. Tax Arrears Certificate registered against the title of the property.

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Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
2	21	520-524 Ellesmere Road Owner: 1828700 Ontario Incorporated C/O Schwartz Levisky Feldman Inc., Box 2434 2300 Yonge St Suite 1500 Toronto ON M4P 1E4	2016	$2,793,849	Balance represents 2014 to 2019 interim taxes and penalties. The property was assigned to internal collector December 22, 2016. A revised bill mailed with a letter of explanation. As no payments were received as of September 8, 2017, 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 determine when the liquidation is likely to be completed and/or the 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 of January 15, 2019. The appointed receiver has hired a realtor to market the property for sale. Resolution of the outstanding taxes is expect in the future. Property Classification: Commercial Full CVA: 29,012,000 2019 CVA: 27,369,015	Yes, previously.
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	$1,968,225	Balance represents unpaid 1997 to 2019 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, 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 2019 CVA: 1,381,500	Yes, previously.

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Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
4	11	0 Cumberland Street Owner: 33 Yorkville Residences Inc. 170 Merton Street Toronto, ON M4S 1A1	2018	$1,924,014	A City initiated appeal for tax year 2016 was processed in May 2019 resulting in this outstanding balance. Subsequent appeal reductions processed in July 2019 for tax years 2018 and 2019, along with anticipated future payments are expected to bring this account in good standing by year end. Property Classification: Commercial Full CVA: 110,206,000 2019 CVA: 100,092,500	No.
5	20	97 Manville Road Owner: Misco Holdings Incorporated 25 Mallard Road Toronto, ON M3B 1S4	2014	$1,919,762	Balance represents unpaid 2013 to 2019 interim taxes, utility charges, penalties, interest and fees. This property was scheduled to have a Tax Arrears Certificate registered against the title at an earlier date however, Revenue Services was 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 2019 CVA: 6,990,000	Yes, previously.
6	10	222 Spadina Avenue Unit 19 Owner: The Protech Group Limited 222 Spadina Avenue, Floor 2 Toronto, ON M5T 3B2	2006	$1,844,357	Balance represents unpaid 1997 to 2019 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 of 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 2019 CVA: 852,000	Yes, previously.

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Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
7	10	222 Spadina Avenue Units 1-6 Owner: ESTA Group Investments Inc. 3100 Steeles Ave E Suite 606 Markham, ON L3R 8T3	2006	$1,674,783	Balance represents unpaid 1997 to 2019 interim taxes, penalties, interest and fees. 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 of 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 2019 CVA: 1,574,000	No. Vacant commercial unit.
8	1	600 Queens Plate Drive Owner: Woodbine Mall Holdings 500 Rexdale Blvd Toronto, ON M9W 1G6	2019	$1,324,124	Balance represents 2019 interim taxes, penalties, interest, fees and utility charges. Appeals were approved and are in the process of being applied to the outstanding receivables. The account will continued to be monitored and the collection of taxes will be pursued. Property Classification: Industrial Full CVA: 3,416,800 2019 CVA: 98,491,250	Yes, previously.
9	23	25 Glen Watford Drive Owner: KBIJ Corporation C/O Charles Chan 25 Glen Watford Drive, Suite 5 Toronto, ON M1S 2B7	2017	$1,045,728	Balance represents 2015 to 2019 interim taxes, penalties, interest, fees and utility charges. On November 2, 2016 payment arrangement was made with the property owner, which the owner failed to uphold. Tax account has been recommended for bailiff action for the 2015 and 2016 taxation years on September 11, 2017. Collection attempts by the bailiff have been unsuccessful to date, and the property is now in pre-registration status. The owner contacted the City on March 20, 2019 advising us that he is working on obtaining financing to pay off the outstanding taxes. Property Classification: Commercial Full CVA: 8,301,000 2019 CVA: 7,821,500	Yes, previously.

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Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
10	10	0 Lake Shore Boulevard West S/S Owner: Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M42 2A3	2013	$1,010,171	Balance represents unpaid 1996 to 2019 interim taxes, penalties, interest and fees. A Corporate Profile indicates that Harbour Quay Developments Limited became inactive on February 12, 2007 and as such, the property escheated to the Crown. 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, the City will decide whether to vest title of the property in the City's name. The assessment dropped significantly in 2007 and is classified as unusable land by MPAC. A worksite inquiry was made to MPAC for further information. Property Classification: Commercial Full CVA: 1,000 2019 CVA: 1,000	No.
11	10	222 Spadina Avenue Units 20-22 Owner: Manbro Holdings (Ontario) Limited C/O Management Office 222 Spadina Avenue Toronto, ON M5T 3A2	2011	$922,636	Balance represents unpaid 1997 to 2019 interim taxes, penalties, interest and fees. 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 of 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 2019 CVA: 725,250	Yes, previously.

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Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
12	7	97 Rivalda Road Owner: Procter's Cartage Limited 97 Rivalda Road Toronto, ON M9M 2M6	2016	$801,896	Balance represents 2015 to 2019 interim taxes, penalties, interest, fees and utility charges. 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: 2,361,500	Yes, previously.
13	20	2627 Eglinton Avenue East Owner: 929 Dental Services Incorporated C/O Sittampalam Jeyapregasan 403 Bloor Street West Toronto, ON M5S 1X6	2015	$748,273	Balance represents unpaid 2001 to 2019 interim taxes, penalties, interest, fees, water charges, building charges, and MLS charges. 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 2019 CVA: 1,073,250	Yes, previously.
14	20	440 Birchmount Road Owner: Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6	2015	$745,420	Balance represents 1991 to 2019 interim taxes, penalties, interest, fees and building charges. This is an abandoned building on environmentally contaminated lands. The property has been included in two (2) previously 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 is exploring alternate solutions in order to recover the outstanding arrears. Property Classification: Commercial Full CVA: 962,000 2019 CVA: 910,000	Yes, previously.

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Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
15	10	222 Spadina Avenue LL Owner: 1392244 Ontario Incorporated 222 Spadina Avenue, Unit 102 Toronto, ON M5T 2C2	2015	$692,358	Balance represents unpaid 2000 to 2019 interim taxes, penalties, interest and fees. 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 2019 CVA: 659,750	Yes, previously.
16	7	127 Rivalda Road Owner: Procter's Cartage Limited 97 Rivalda Road Toronto, ON M9M 2M6	2016	$711,971	Balance represents 2010 to 2019 interim taxes, penalties, interest and fees. 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 2019 CVA: 1,999,000	Yes, previously
17	10	222 Spadina Avenue Unit 215 Owner: 1127937 Ontario Limited 222 Spadina Avenue, Suite 215 Toronto, ON M5T 3B3	2016	$618,322	Balance represents unpaid 1997 to 2019 interim taxes, penalties, interest and fees. This Spadina Avenue condominium complex has numerous abandoned units. An original Tax Arrears Certificate was registered against the property on December 19, 2005. Revenue Services re registered a Tax Arrears Certificate against the title of the property. In June 2015, 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: 163,000 2019 CVA: 163,000	Yes, previously.

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Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
18	10	235 Queens Quay West Owner: City of Toronto Facilities and Real Estate 55 John Street, 2nd Floor Toronto, ON M5V 3C6	2015	$609,421	Balance represents unpaid 1998 to 2003 taxes, penalties, interest and fees. 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 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 2019 CVA: 6,434,750	No.
19	23	4531 Sheppard Avenue East Owner: Hon Ping Investments Ltd 397 Parkview Avenue Toronto, ON M2N 3Z7	2018	$568,994	Balances represent 2013 to 2019 interim taxes, penalties, interest, fees and utility charges. Collection efforts by bailiff were unsuccessful. Property is current in pre-registration status. Internal collection attempts ongoing. Property Classification: Commercial Full CVA: 2,743,000 2019 CVA: 2,554,000	Yes, previously.
20	12	275 Forest Hill Road Owner: Kilbarry Land Co Ltd 275 Forest Hill Road Toronto, ON M5P 2N3	2018	$566,988	Balance represents 1999 to 2019 interim taxes, 2019 municipal charge and penalties, interest and fees. All attempts to collect have been unsuccessful and all correspondence has been returned by Canada Post. Investigations from the collections staff have confirmed that this property has been escheated to the Crown. Recommendations were made to have property advertised for future tax sale. Property Classification: Residential Full CVA: 3,473,000 2019 CVA: 3,155,750	Yes, previously.

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Properties with Tax Arrears Greater than $500,000 Owned by a Corporation as at June 30, 2019

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
21	23	125 Commander Boulevard Owner: Catelectric-Dip Corp. 125 Commander Boulevard Toronto, ON M1S 3M7	2018	$501,155	Balance represents 2017 to 2019 interim taxes, penalties, interest, fees and utility charges. Account was assigned to a bailiff on September 17, 2017 for 2015 and 2016 tax and utility arrears. On May 17, 2019, contact was made with the owner advising of the arrears and suitable payment arrangements were made. The account will continue to be monitored and collection of the outstanding taxes will be pursued. Property Classification: Industrial Full CVA: 3,464,000 2019 CVA: 3,291,750	Yes, previously.
		TOTAL		$27,622,389		