

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2020

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	\$4,936,381	<p>Contaminated lands. Balance represents unpaid 1998 to June 2020 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.</p> <p>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.</p> <p>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.</p> <p>Property Classification: Commercial Full CVA: 3,199,000</p>	Yes, previously. Contaminated lands. Tax Arrears Certificate registered against the title of the property.
2	1	600 Queens Plate Drive Owner: Woodbine Mall Holdings Inc. 500 Rexdale Boulevard Toronto, ON M9W 1G6	2019	\$3,963,003	<p>Balance represents 2017 to June 2020 taxes, penalties, interest, fees, utility charges, fire charge and reversals of vacancy rebates previously issued. Revenue Services staff was advised by the accountant that they will be getting refinancing. The account will continued to be monitored and further collection of taxes will be pursued.</p> <p>Property Classification: Industrial Full CVA: 102,300,000</p>	No

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3	20	97 Manville Road Owner: Misco Holdings Incorporated 25 Mallard Road Toronto, ON M3B 1S4	2014	\$2,267,914	Balance represents unpaid 2013 to June 2020 taxes, utility charges, penalties, interest and fees. This property was scheduled to have a Tax Arrears Certificate registered against the title. 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. Legal sent an attornment of rent letter in July 2020 but the process server could not properly serve the document because of the logistics of the property. According to a recent update an email was received from a business tenant that claims to rent a unit at the property and they are interested in purchasing the property via a tax sale. Property Classification: Industrial Full CVA: 6,990,000	Yes, previously
4	10	222 Spadina Avenue Units 23 - 25 Owner: Manbro Holdings (Ontario) Limited 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	2006	\$2,083,746	Balance represents unpaid 1997 to June 2020 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 of the subject unit. In the Fall of 2008, Revenue Services held 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. 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. On February 13, 2020, mail was returned by Canada Post as undeliverable to the property mailing address on file. On February 18, 2020 a owner/occupant letter was mailed to the property address on file. Property Classification: Commercial Full CVA: 1,566,000	Yes, previously.

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5	10	222 Spadina Avenue Unit 19 Owner: The Protech Group Limited 222 Spadina Avenue, Floor 2N Toronto, ON M5T 2C2	2006	\$1,941,317	Balance represents unpaid 1997 to June 2020 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 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. 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. The owner/occupant letter that was mailed was returned by Canada Post on May 12, 2020. The Revenue Services, Ownership Updates Unit updated the mailing address on March 12, 2020 to match what was on file with MPAC. Property Classification: Commercial Full CVA: 961,000	Yes, previously.
6	10	222 Spadina Avenue Units 1-6 Owner: ESTA Group Investments Inc. 3100 Steeles Avenue East Suite 606 Markham, ON L3R 8T3	2006	\$1,784,180	Balance represents unpaid 1997 to June 2020 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 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. 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. The owner/occupant letter that was mailed was returned by Canada Post on February 13, 2020. Property Classification: Commercial Full CVA: 1,685,000	No. Vacant commercial unit.

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7	23	25 Glen Watford Drive Owner: KBIJ Corporation 25 Glen Watford Drive, Suite 5 Toronto, ON M1S 2B7	2017	\$1,358,262	Balance represents 2015 to June 2020 taxes, penalties, interest, fees and utility charges. On November 2, 2016 payment arrangements were made with the property owner, which the owner has since failed to uphold. The tax account was 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 the City that he is working on obtaining financing to pay off the outstanding taxes. On August 12, 2019, Revenue Services staff were notified that the owner was working on getting a loan to pay the arrears in full. As payment was not received, a title search was completed and mortgage letters were sent to all interested parties. On January 24, 2020 the owner was once again contacted by Revenue Services staff. The account will continue to be monitored and further collection action will be required. On February 20, 2020, the mortgagee (Sigma One Capital Group), informed the City that Scarborough Community Council has approved the plan of subdivision and that it was going to council for final review and approval. Sigma One Capital Group is hoping to secure funding to clear the outstanding arrears. Property Classification: Commercial Full CVA: 8 301 000	Yes, previously.
8	10	0 Lake Shore Boulevard West S/S Owner: Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M4P 2A3	2013	\$1,063,304	Balance represents unpaid 1996 to June 2020 taxes, penalties, interest and fees. A Corporate Profile indicates that Harbour Quay Developments Limited became inactive on February 12, 2007. 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. 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. 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 2017 and is classified as unusable land by MPAC. The 2018, 2019 and 2020 tax bills are based on a minimal Assessment of \$1000. The recommendation to include this in a Tax Write Off Report to Council may be put forth by Management in 2020. Property Classification: Commercial	No.

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9	10	222 Spadina Avenue Units 20-22 Owner: Manbro Holdings (Ontario) Limited C/O Management Office 222 Spadina Avenue Toronto, ON M5T 3A2	2011	\$978,948	Balance represents unpaid 1997 to June 2020 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 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 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	Yes, previously.
10	20	2627 Eglinton Avenue East Owner: 929 Dental Services Incorporated 40 Standland Drive Toronto, ON M1M 2G4	2015	\$802,888	Balance represents unpaid 2001 to June 2020 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, due to the 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. On Jan 7, 2020, the owner contacted the City to negotiate a reduction in taxes. The owner was advised that there is no authority to reduce taxes and as the property is in Registered status, full payment would be required to cancel Lien against the property. Property Classification: Commercial/Residential Full CVA: 1,148,000	Yes previously.
11	20	440 Birchmount Road Owner: Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6	2015	\$798,014	Balance represents 1991 to June 2020 taxes, penalties, interest, fees and building charges. This was 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. The structure on the lands has subsequently been torn down and the property remains as vacant land. Property Classification: Commercial Full CVA: 962,000	Yes previously.

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12	10	222 Spadina Avenue LL Owner: 1392244 Ontario Incorporated 222 Spadina Avenue, Unit 102 Toronto, ON M5T 2C2	2015	\$739,455	Balance represents unpaid 2000 to June 2020 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. The owner/occupant letter mailed to the property on March 12, 2020 was returned by Canada Post as undeliverable. Property Classification: Commercial Full CVA: 760,000	Yes, previously
13	23	4531 Sheppard Avenue East Owner: Hon Ping Investments Ltd 397 Parkview Avenue Toronto, ON M2N 3Z7	2018	\$675,084	Balances represent 2013 to June 2020 taxes, penalties, interest, fees and utility charges. Collection efforts by bailiff were unsuccessful. Property is current in pre-registration status. Multiple tenants running businesses at this property. Revenue Services staff have contacted the tenants in order to locate the owner but were unsuccessful. Internal collection attempts ongoing. This property is tentatively scheduled to be included in the next Tax Sale of Land by Public Tender. According to one of the tenants they cannot locate the landlord of the building. Legal sent an attornment of rent letter in July 2020. Property Classification: Commercial Full CVA: 2,743,000	Yes, previously.
14	10	222 Spadina Avenue Unit 215 Owner: 1127937 Ontario Limited 222 Spadina Avenue, Suite 215 Toronto, ON M5T 3B3	2016	\$649,685	Balance represents unpaid 1997 to June 2020 taxes, penalties, interest and fees. This Spadina Avenue condominium complex has numerous abandoned units. A 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 consulting with Legal Services other possible options available to secure payment of the tax arrears. Property Classification: Commercial Full CVA: 163,000	Yes, previously.

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15	12	275 Forest Hill Road Owner: Kilbarry Land Co Ltd 275 Forest Hill Road Toronto, ON M5P 2N3	2018	\$619,547	Balance represents 1999 to June 2020 taxes, penalties, interest and fees and a 2019 municipal charge. 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 escheated to the Crown. Recommendations were made to have property advertised for future tax sale. According to records Kilbarry Land Co Ltd went insolvent in 1957. Revenue Services may explore the possibility of apportioning the arrears. On March 4, 2020 an owner/occupant letter was returned as undeliverable by Canada Post. Property Classification: Residential Full CVA: 3,473,000	Yes previously.
16	1	350-358 Humberline Drive Owner: Claireville Property Holdings Inc 200 Ronson Drive, Suite 101 Toronto, ON M9W 5Z9	2020	\$611,758	Balance represents unpaid 2019 taxes and 2020 interim taxes, penalties, interest, fees and utility charges. This account was enrolled in the Pre-Authorized Tax Payment Program (PTP) until it was removed due to unpaid water bills that were transferred to tax in July 2019. The fees were paid and the PTP was reinstated on August 29, 2019. On October 2, 2019 the PTP withdrawal was returned by the bank as "non-sufficient funds". A letter was mailed out on the same day advising of the same. No response was received. A Final Notice was mailed on November 15, 2019 advising of pending bailiff action. An internal collector made contact with the property management on February 7, 2020. The property management advised that they would review the records, discuss with the owner, and call back. Property Classification: Commercial/Industrial/Shopping Centre Full CVA: 32,261,000	Yes, previously.
17	18	830 Lansdowne Ave Owner: Fuse Development Corporation Bldg 15 940 Lansdowne Avenue Suite 101 Toronto ON M6H 3Z4	2019	\$547,678	Balance represents unpaid 2017 omit bills, 2018 taxes, penalties, interest, fees, and a fire charge transferred to taxes in 2018. Attempts by collections staff to collect tax arrears were unsuccessful. The account was issued to a bailiff in March 2019. The bailiff has been unsuccessful in their attempts to collect the taxes. The president of the company has stated to the bailiff that they will not be making payments on this account. Revenue Services may explore the possibility of apportioning the arrears. Property Classification: Commercial - Not returned on the roll Full CVA: 0	Yes, currently assigned to a bailiff

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18	10	225 Queens Quay West Owner: Harbourfront Corporation Attn: Chief Executive Officer 235 Queens Quay West Toronto ON M5J 2G8	2019	\$514,207	Balance represents unpaid 2014 to 2016 omit bills, 2017, 2019 and 2020 taxes, penalties, interest and fees. On April 24, 2018, Council adopted GM26.14 with amendments. Subject to the submission of a business plan satisfactory to the City, the recommendation authorized a one time grant to be applied to the tax arrears for 2017 and prior tax years and allow for the late submission of 2014 and 2015 charitable rebates. The business plan submitted by the Harbourfront Corporation is currently being reviewed by the Controller's office. Once the Chief Financial Officer has reviewed and accepted the Harbourfront's Business plan, the resulting adjustments are expected to bring this account in good standing. Property Classification: Commercial Full CVA: 13,010,000	Yes, previously
19	10	263 Adelaide Street West Owner: Adelaide Street Lofts Inc 263 Adelaide Street West, Suite 320 Toronto ON M5H 1Y2	2020	\$505,253	Balance represents unpaid 2019 and 2020 interim taxes, penalties, interest and fees. The last payment on file was March 27, 2019. A Final Notice was issued on November 15, 2019 with no response or payment arrangement. On February 19, 2020 the account was issued to the bailiff for collection. According to the bailiff notes the owner called to advise that the property has been sold and closing on May 10, 2020. Property Classification: Commercial/Office Full CVA: 29,100,000	Yes, previously and currently assigned to a bailiff
		TOTAL		\$26,840,624		