

# Attachment 1

## Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2020

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
1	1	<b>600 Queens Plate Drive</b> <b>Owner:</b> Woodbine Mall Holdings Inc. 500 Rexdale Blvd Toronto, ON M9W 1G6	2019	\$5,893,656	Balance represents 2017 to December 2020 taxes, penalties, interest, fees, utility charges, fire charge and reversals of vacancy rebates previously issued. Revenue Services staff were advised by the accountant that they will be getting refinancing. A Tax Certificate was requested and issued in May 2020 to Bennett Jones LLP. The property has been sold to Amazon with a closing date of April 2021. The account will continued to be monitored and further collection of taxes will be pursued.  Property Classification: Commercial/Shopping Centre Full CVA: 102,300,000	Yes, previously
2	7	<b>99 Toryork Drive</b> <b>Owner:</b> 230110 Investments Limited 221 Milvan Drive Toronto, ON M9L 2A3	2000	\$5,145,897	Contaminated lands. Balance represents unpaid 1998 to December 2020 taxes, penalties, interest, fees and utility charges. Ministry of Environment clean-up charges of \$548,763 originally were posted to this account in 1998, and penalties. The M.O.E. has in excess of \$1.0 million in additional clean-up charges that have not been added to the tax account. Further, the MOE has orders on title that include historical monitoring, cost order (retrieving money for a clean-up) and sampling.  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	Yes, previously. Contaminated lands. Tax Arrears Certificate registered against the title of the property.

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3	20	<b>97 Manville Road</b> <b>Owner:</b> Misco Holdings Incorporated 25 Mallard Road Toronto, ON M3B 1S4	2014	\$2,498,500	Balance represents unpaid 2013 to December 2020 taxes, utility charges, fire 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	<b>222 Spadina Avenue Units 23 - 25</b> <b>Owner:</b> Manbro Holdings (Ontario) Limited 222 Spadina Avenue C/O Management Office Toronto, ON M5T 3A2	2006	\$2,162,990	Balance represents unpaid 1997 to December 2020 taxes, interest, penalties and fees. 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 an 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	<b>222 Spadina Avenue Unit 19</b> <b>Owner:</b> The Protech Group Limited 222 Spadina Avenue, Floor 2N Toronto, ON M5T 2C2	2006	\$2,005,351	Balance represents unpaid 1997 to December 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	Yes, previously.
6	10	<b>222 Spadina Avenue Units 1-6</b> <b>Owner:</b> ESTA Group Investments Inc. 3100 Steeles Ave E Suite 606 Markham, ON L3R 8T3	2006	\$1,859,255	Balance represents unpaid 1997 to December 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	No. Vacant commercial unit.

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7	23	<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	\$1,562,216	Balance represents 2015 to December 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 pursued. 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. Staff will investigate whether further City approvals can be suspended pending payment of arrears.  Property Classification: Commercial Full CVA: 8 204 000	Yes, previously.
8	12	<b>151 Roehampton Avenue</b> <b>Owner:</b> CDF Roehampton Inc. 552 Wellington St W Suite 1500 Toronto, ON M5W 2V5	2020	\$1,162,915	Balance represents 2019, 2020 omit and supplementary bills, 2020 taxes, fire charges, penalties, interest and fees. This property changed from multi-residential to residential and had a significant increase in assessed value causing omit and supplementary bills. A statement of tax account was issued in December 2020. This is a residential condo under construction. The original assessment parcel is no longer returned on the assessment roll, and as such, the outstanding taxes, unless paid, will be apportioned amongst the newly-created condominium units to collect the arrears. As of July 2020, a linkage spreadsheet was received from MPAC.  Property Classification: Residential (RT) Full CVA: 117 767 000	No.

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9	1	<b>350-358 Humberline Drive</b> <b>Owner:</b> Claireville Property Holdings Inc. 200 Ronson Dr, Suite 101 Toronto, ON M9W 5Z9	2020	\$1,138,072	Balance represents unpaid 2019 to December 2020, 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 the tax account 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. The property management company was contacted on August 6, 2020 and issued a current property tax account statement. Revenue staff attempted to follow up and left a voice message with property management company on October 15th, 2020.  Property Classification: Commercial/Industrial/Shopping Centre Full CVA: 32,261,000	Yes, previously.
10	10	<b>0 Lake Shore Boulevard West S/S</b> <b>Owner:</b> Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M4P 2A3	2013	\$1,095,187	Balance represents unpaid 1996 to December 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 2021.  Property Classification: Commercial	No.

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11	10	<b>222 Spadina Avenue Units 20-22</b> <b>Owner:</b> Manbro Holdings (Ontario) Limited C/O Management Office 222 Spadina Avenue Toronto, ON M5T 3A2	2011	\$1,017,383	Balance represents unpaid 1997 to December 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.
12	18	<b>100 Sheppard Avenue East</b> <b>Owner:</b> The Manufacturers Life Insurance Company 100 Sheppard Ave E, Suite 201 Toronto, ON M2N 6N5	2020	\$1,004,139	Balance represents the 2020 taxes, penalties, interest and fees. A section 323 application was recorded and in process for the 2019 taxes as property considered unusable due to repairs or renovations, which is expected to reduce the property taxes owing. There was a payment made to the account on March 5, 2021 that brought the 2020 outstanding balance to less than \$500,000. This account will continue to be monitored and further collection of taxes will be pursued.  Property Classification: Commercial (CT/DT) Full CVA: 61 547 000	No
13		<b>2233 Sheppard Avenue West</b> <b>Owner:</b> I G investment Management Ltd C/O Bentall Kennedy (Canada) Ltd 1 York St Suite 1100 Toronto, ON M5J 0B6	2020	\$1,000,735	Balance originates from City initiated appeals that were posted to the tax roll for 2014 to 2017 taxes in September 2020. A statement of tax account was issued on January 1, 2021. There is currently an appeal in process with MPAC for the 2017 tax year due to demolition/fire. Also, there is an active Section 252 appeal in process with the City of Toronto for a portion of the 2020 tax year, as a portion of the property has qualified for Municipal Capital Facility Exemption. This account will continue to be monitored and further collection action will be taken.  Property Classification: Commercial Full CVA: 60 518 000	No
14	16	<b>900 York Mills Road</b> <b>Owner:</b> 2465855 Ontario Ltd ATTN: Accounting 900 York Mills Rd Toronto ON M3B 3H2	2020	\$840,715	Balance represents 2020 taxes, fire charges, interest, penalties and fees. They were enrolled in preauthorized tax payment (PTP) program, but removed from program due to NSF payment in February 2020. Account was reinstated in the PTP program, however, customer requested to be removed from the program in June 2020 citing difficulties due to Covid.  Property Classification: Commercial Full CVA: 48 213 000	No.

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15	20	<b>2627 Eglinton Avenue East</b> <b>Owner:</b> 929 Dental Services Incorporated 40 Standland Drive Toronto, ON M1M 2G4	2015	\$840,698	Balance represents unpaid 2001 to December 2020 taxes, penalties, interest, fees, water charges, fire 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.
16	20	<b>440 Birchmount Road</b> <b>Owner:</b> Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6	2015	\$834,608	Balance represents 1991 to December 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.
17	11	<b>1027 Yonge Street</b> <b>Owner:</b> 1027 Yonge St LTD 890 Yonge St Suite 602 Toronto, ON M4W 3P4	2020	\$786,853	Balance represents 2019 and 2020 omit bills, penalty and interest that became due in September and October of 2020. This is a large building with offices and retail stores.  Property Classification: Commercial Full CVA: 19,008,000	No