

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2021

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of Bailiff for the Arrears
1	1	600 Queens Plate Drive Owner: Woodbine Mall Holdings Inc. 500 Rexdale Blvd Toronto, ON M9W 1G6	2019	\$7,869,935	Balance represents 2017 to December 2021 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. Customer called on June 22, 2021 to get a verbal of the outstanding balance owing. Documentation received by our internal collector on May 5, 2021 shows that the closing is on August 31, 2021. Property Classification: Commercial/Shopping Centre Full CVA: 102,300,000	Yes, previously
2	7	99 Toryork Drive Owner: 230110 Investments Limited 221 Milvan Drive Toronto, ON M9L 2A3	2000	\$5,377,601	Contaminated lands. Balance represents unpaid 1998 to December 2021 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	97 Manville Road Owner: Misco Holdings Incorporated 25 Mallard Road Toronto, ON M3B 1S4	2014	\$2,644,657	Balance represents unpaid 2013 to December 2021 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. This property is being considered for tax sale in the fall of 2021. Property Classification: Industrial	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	\$2,235,525	Balance represents unpaid 1997 to December 2021 taxes, penalties, interest 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. This property is being considered for tax sale in the fall of 2021. 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	\$2,065,379	Balance represents unpaid 1997 to December 2021 taxes and 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 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. This property is being considered for tax sale in the fall of 2021. Property Classification: Commercial	Yes, previously.
6	10	222 Spadina Avenue Units 1-6 Owner: ESTA Group Investments Inc. 3100 Steeles Ave E Suite 606 Markham, ON L3R 8T3	2006	\$1,927,804	Balance represents unpaid 1997 to December 2021 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. This property is being considered for tax sale in the fall of 2021. 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 C/O Charles Chan 25 Glen Watford Drive, Suite 5 Toronto, ON M1S 2B7	2017	\$1,807,020	Balance represents 2015 to December 2021 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. The owner called to advise that the lawyers are drawing up a sales agreement and it should be completed by the end of August 2021. Property Classification: Commercial Full CVA: 8 301 000	Yes, previously.
8	1	350-358 Humberline Drive Owner: Claireville Property Holdings Inc. 200 Ronson Dr, Suite 101 Toronto, ON M9W 5Z9	2020	\$1,583,746	Balance represents unpaid 2019 to December 2021, penalties, interest, fees, fire 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. On April 12, 2021 payment arrangements were made with an internal collector. Payments have been made on the account but not in accordance with the payment arrangement. Tax certificates were ordered on June 4, 2021 and again on June 29, 2021. Property Classification: Commercial/Industrial/Shopping Centre	Yes, previously.

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9	10	0 Lake Shore Boulevard West S/S Owner: Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M4P 2A3	2013	\$1,367,963	Balance represents unpaid 1996 to December 2021 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.
10	11	1027 Yonge Street Owner: 1027 Yonge St LTD 890 Yonge Street Suite 602 Toronto, ON M4W 3P4	2020	\$1,127,067	Balance represents 2019 and 2020 omit bills, 2021 interim taxes, penalty, interest and fees. This is a large building with offices and retail stores. An overdue notice was issued on March 8, 2021 and a property tax account statement was issued on both March 10, 2021 and May 7, 2021. No contact has been made with the owner and no payments have been received. A final notice prior to bailiff action will be issued. This account will continue to be monitored and further collection of taxes will be pursued. Property Classification: Commercial Full CVA: 19,008,000	Yes, previously.
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	\$1,057,079	Balance represents unpaid 1997 to December 2021 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. This property is being considered for tax sale in the fall of 2021. Property Classification: Commercial Full CVA: 797,000	Yes, previously.

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12	1	2267 Islington Avenue Owner: Sunpact Holdings Inc 2267 Islington Ave Toronto, ON M9W 3W7	2020	\$1,052,625	Balance represents 2019 to 2021 interim taxes, utility charges, fire charges, penalties, interest, and fees. In February of 2019, the law firm representing the mortgagee requested the outstanding balance. Revenue Services staff made contact with property manager in March 2021. The property manager advised that they would have funds to pay the arrears from the proceeds of the sale of 600 Queens Plate drive, however sale of this property has been delayed until August 31, 2021. This account will continue to be monitored and further collection of taxes will be pursued. Property Classification: Commercial Full CVA: 17,413,000	No.
13	9	Lisgar St Owner: Urbancorp Cumberland 2 L P c/o Fuller Landau, Adam Erlich 151 Bloor St W FLR 12 Toronto, ON M5S 1S4	2021	\$966,426	Balance represents 2019 to 2020 omit bills, 2021 interim taxes, penalties, interest and fees. There have been no payments on file to date. The mailing address was updated on June 7, 2021 to include "c/o Fuller Landau, Adam Erlich". According to internal records the City of Toronto is purchasing this property and a Tax Certificate is being prepared. Property Classification: Commercial Full CVA: 17,795,000	No
14	16	900 York Mills Road Owner: 2465855 Ontario Ltd ATTN: Accounting 900 York Mills Rd Toronto ON M3B 3H2	2020	\$918,850	Balance represents 2020 to 2021 interim taxes, fire charges, water charges, penalties, interest 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. There have been no payments received since October 2020. An overdue letter was mailed in May 2021, there has been no response. This account will continue to be monitored and further collection of taxes will be pursued. Property Classification: Commercial Full CVA: 48,213,000	No.

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15	20	2627 Eglinton Avenue East Owner: 929 Dental Services Incorporated 40 Standland Drive Toronto, ON M1M 2G4	2015	\$877,275	Balance represents unpaid 2001 to 2021 interim taxes, water charges, fire charges, building charges, MLS charges, penalties, interest and fees. 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	440 Birchmount Road Owner: Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6	2015	\$868,245	Balance represents 1991 to 2021 interim taxes, building charges, penalties, interest and fees. 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. An owner/occupant letter was mailed out on June 24, 2021 and returned by Canada Post as undeliverable. Property Classification: Commercial Full CVA: 962,000	Yes previously.