

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 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	\$9,590,055	<p>Balance represents 2017 to 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.</p> <p>As no payment was recorded and ownership did not change, Revenue Services staff contacted the accountant, who stated that payment would be made in October 2021. In October, the lawyer who represents the owner contacted Revenue Services requesting an indulgence until January 2022. He was advised that no indulgence would be granted, unless a substantial payment was made and the balance paid by end of January 2022. The account was issued to the bailiff to attorn rent to pay for outstanding property taxes. A recent payment of \$3.0 million was received in March of 2022, and the owner has indicated the full balance will be paid by May 20, 2022. This property remains with the bailiff for collection.</p> <p>Property Classification: Commercial/Shopping Centre Full CVA: 100,000,000</p>	Yes, previously

Attachment 1

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2	7	99 Toryork Drive Owner: 230110 Investments Limited 221 Milvan Drive Toronto, ON M9L 2A3	2000	\$5,542,701	<p>Contaminated lands. Balance represents unpaid 1998 to 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.</p> <p>Since March 8, 2007, Revenue Services has 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 whether 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. Last payment made was October 2019.</p> <p>A cancellation price was prepared by Revenue Services staff in October 2021. Legal Services continues to be involved in the process.</p> <p>Property Classification: Commercial</p>	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	\$2,806,213	Balance represents unpaid 2013 to 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. Section 40 appeals were granted and applied to the 2017-2019 tax years totaling \$52,323.25. A cancellation price was prepared by Revenue Services in August 2021. No payments have been recorded. This property will be considered for the next 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	\$2,309,783	Balance represents unpaid 1997 to 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 will be considered for the next tax sale. Property Classification: Commercial Full CVA: 1,566,000	Yes, previously.

Attachment 1

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5	16	900 York Mills Road Owner: 2465855 Ontario Ltd ATTN: Accounting 900 York Mills Rd Toronto ON M3B 3H2	2020	\$2,213,983	<p>Balance represents 2020 to 2021 taxes, water charges, fire charges, penalties, interest and fees. This property was enrolled in the Preauthorized Tax Payment (PTP) Program, but was removed from the program due to an NSF payment in February 2020. Account was reinstated in the PTP Program, however, owner requested to be removed from the program in June 2020 citing difficulties due to Covid. Final Notice mailed advising of pending bailiff action in November 2021.</p> <p>A tax certificate was requested and issued to Norton Rose Fulbright Canada in December 2020. Revenue Services staff have been in contact with the operations manager. Payment arrangements in place effective January 2022. This account will continue to be monitored for monthly payments and further collection of taxes will be pursued if necessary.</p> <p>Property Classification: Commercial Full CVA: 48 213,000</p>	No.
6	10	222 Spadina Avenue Unit 19 Owner: The Protech Group Limited 222 Spadina Avenue, Floor 2N Toronto, ON M5T 2C2	2006	\$2,126,067	<p>Balance represents unpaid 1997 to 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.</p> <p>In November 2021, a tax certificate was requested and issued to Lash Condo law firm. No payment or contact received. This property will be considered for the next tax sale.</p> <p>Property Classification: Commercial Full CVA: 961,000</p>	Yes, previously.

Attachment 1

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7	10	222 Spadina Avenue Units 1-6 Owner: ESTA Group Investments Inc. 3100 Steeles Ave E Suite 606 Markham, ON L3R 8T3	2006	\$1,997,876	Balance represents unpaid 1997 to 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 will be considered for the next tax sale. Property Classification: Commercial Full CVA: 1,685,000	No. Vacant commercial unit.
8	11	480 Universtity Avenue Owner: Amexon Properties Inc C/O Amexon Property Management Inc. 250 Ferrand Dr Suite 505 Toronto ON M3C 3G8	2021	\$1,653,363	Balance represents 2021 taxes resulting from an Amended Notice processed October 27, 2021. This account will no longer be returned on the roll for 2022 due to a development on the property. A post roll Amended Notice to remove the full assessment was received from MPAC. This resulted in credits on the account that were refunded to the owner. Revenue Services was later advised by MPAC that the full assessment should not have been removed. This correction caused debits to the account and created the outstanding balance. Payment in full was received February 24, 2022. Property Classification: Commercial Full CVA: 79,369,000	No

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9	23	25 Glen Watford Drive Owner: KBIJ Corporation C/O Charles Chan 25 Glen Watford Drive, Suite 5 Toronto, ON M1S 2B7	2017	\$1,509,794	Balance represents 2015 to 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. Partial payment was received in October 2021. A substantial payment was made on January 4, 2022. The account will continue to be monitored and further collection of tax will be pursued. Property Classification: Commercial Full CVA: 2,224,889	Yes, previously.
10	1	2267 Islington Avenue Owner: Sunpact Holdings Inc 2267 Islington Ave Toronto, ON M9W 3W7	2020	\$1,144,934	Balance represents 2019 to 2021 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. Revenue Services staff followed up with the accountant as no payments were recorded. In October 2021, the lawyer who represents the owner, contacted Revenue Services requesting an indulgence until January 2022. He was advised that no indulgence would be granted, unless a substantial payment was made and the balance paid by end of January 2022. A Final Notice was issued. No further contact or payments were made. The account was issued to the bailiff in December 2021. Payments were received on January 31 and March 4, 2022. A request for Attornment of Rents has been authorized. This account will continue to be monitored and further collection of taxes will be pursued. This account remains with the bailiff for collection. Property Classification: Commercial Full CVA: 17,413,000	Yes

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11	9	Lisgar Street Owner: Urbancorp Cumberland 2 L P c/o Fuller Landau, Adam Erlich 151 Bloor St W FLR 12 Toronto, ON M5S 1S4	2021	\$1,181,430	Balance represents 2019 to 2020 omit bills, 2021 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". This property is being transferred to the City. The property taxes were to have been paid by a temporary occupant of the Property, authorized by a Court-appointed Monitor of the Property. The Property was conveyed to the City by the Monitor in January, 2022 and the City has secured a written undertaking from the Monitor that the property tax arrears will be paid from the proceeds of a sale of land adjacent to the Property. The sale of the adjacent land has been authorized and is pending. Sec. 323 and Sec. 325 applications have been sent to MPAC for revised assessments if applicable. Advised by Legal Services that payment in full is to be delivered to North York Civic Centre by February 28, 2022. Property Classification: Commercial Full CVA: 17,795,000	No
12	10	0 Lake Shore Boulevard West S/S Owner: Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M4P 2A3	2013	\$1,158,948	Balance represents unpaid 1996 to 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 2022. Property Classification: Commercial	No.

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13	10	222 Spadina Avenue Units 20-22 Owner: Manbro Holdings (Ontario) Limited C/O Management Office 222 Spadina Avenue Toronto, ON M5T 3A2	2011	\$1,088,415	Balance represents unpaid 1997 to 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 will be considered for the next tax sale. Property Classification: Commercial Full CVA: 797.000	Yes, previously.
14	20	2627 Eglinton Avenue East Owner: 929 Dental Services Incorporated 40 Standland Drive Toronto, ON M1M 2G4	2015	\$913,050	Balance represents unpaid 2001 to 2021 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. On October 22, 2021 the owner made claims that the property is contaminated due to a buried oil tank that was previously used to heat the property. The Fire Department has not allowed owner to access the property due to fire code violations. The owner is unable to get a mortgage unless a soil test is performed. Revenue Services records do not indicate that there is any contamination at this property. Property Classification: Commercial/Residential Full CVA: 1,118,000	Yes previously.
15	25	17-43 Durnford Road Owner: Knight's Village Non-Profit Homes Inc 33 Durnford Road Toronto, ON M1B 5V5	2021	\$940,769	Balance represents 2021 taxes, 2020 and 2021 water charges, penalties, interest and fees. An internal collector was assigned to the account in November 2021. The property manager was contacted and a payment arrangement was made to bring the account into good standing. Payment was received February 11, 2022 which brought the account up to date. Property Classification: MT Full CVA: 27,614,000	No

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16	20	440 Birchmount Road Owner: Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6	2015	\$901,284	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. An enquiry response from MPAC was received confirming that the structure had been demolished and a 2022 PRAN will be issued for the vacant land. There have been no payments to date on this file. Property Classification: Commercial Full CVA: 962,000	Yes previously.