

Attachment 1: Summary of Outstanding Payments in Lieu of Tax Amounts by Level of Government

Table 1: Federal Properties

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2021	Outstanding PILT receivables/ (payables) as at Dec. 31, 2021	Refunds, Payments and other adjustments made in 2022 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Canadian Broadcasting Corporation		156,756,209	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Public Works Canada	2017 to 2021	292,528,290	2,958,795	-303	2,958,340	152	2,958,492	1.01%	Public Works Canada staff apply phase-in adjustments and assessment values which differ from the assessments provided by MPAC in calculating the amount they were willing to pay. As a result the amount billed by the City exceeded the amount paid.
Toronto Port Authority	2016 to 2021	21,543,195	219,920	158,189	377,841	268	378,109	1.76%	Two properties are subject to adjustments which were authorized by Council on July 7, 2015 (Item GM5.7). The remaining 9 properties continue to be under investigation by City staff.
Toronto Port Authority (Billy Bishop Airport)	2019 to 2021	25,287,988	882,060	-	882,060	-	882,060	3.49%	On December 14, 2018, Section 45.1 of Ontario Regulation 282/98 was amended to include the Billy Bishop Airport. Effective 2013, Billy Bishop Toronto City Airport and its associated properties are subject to a PILT levy based on the number of passengers. The remaining balance on Billy Bishop Airport is the difference between the assessment base levy and the payments received which are based on the number of passengers.
Greater Toronto Airport Authority	2001	3,948,779	271,804	-180,873	90,931	-	90,931	2.30%	This receivable should have been included in the adjustment report GM7.1 adopted by Council Nov 3, 2015, but was inadvertently excluded from the approved list of PILT reductions. The outstanding receivable will be recommended to be adjusted in a future report.
Canada Post Corporation	2017, 2018 and 2021	48,575,785	-95,385	219,726	124,341	-	124,341	0.26%	Discussions between the City and Canada Post Corporation to settle outstanding receivables are ongoing.
Consulate Properties	2015 to 2021	31,160,180	105,692	-	104,477	1,215	105,692	0.34%	Consulate properties apply phase in adjustments and assessment values which differ from the assessments provided by MPAC in calculating the amount they were willing to pay. As a result the PILT amount paid was less than the PILT amount requested by the City.
Parc Downsview Park	2011 to 2016 and 2021	21,133,474	860,423	-616,142	244,281	-	244,281	1.16%	Properties are subject to appeals which are expected to reduce the remaining receivables to zero.

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Parks Canada Agency	2021	659,559	-29,761	31,244	-1,270	2,753	1,483	22.00%	Staff are investigating to determine why partial payments were made on two accounts.
Seized Property Management	2020 and 2021	23,709	-1,384	2,160	582	194	776	3.27%	Staff are investigating to determine why partial payments were made on two accounts.
Total Outstanding		601,617,168	5,172,164	-385,999	4,781,583	4,582	4,786,165	0.80%	

1. Includes any adjustments processed and future known transactions to be processed in 2022.

2. Includes add-on charges and fees

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Table 2: Provincial Properties

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2021	Outstanding PILT receivables/ (payables) as at Dec. 31, 2021	Refunds, Payments and other adjustments made in 2022 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Infrastructure Ontario	2012 to 2021	346,587,366	-1,065,420	2,093,386	955,553	72,413	1,027,966	0.30%	City staff are continuing to discuss the outstanding balance with Infrastructure Ontario to determine if additional payments will be made and/or reasons why payments will not be made.
Ontario Realty Corporation	2012 to 2017	36,533,672	-143,245	172,264	29,019	-	29,019	0.08%	Staff are continuing to review the outstanding balance on these accounts to determine whether further PILT payments will be made.
Heads and Beds	2019 to 2021	342,055,598	9,615,840	-9,352,780	263,060	-	263,060	0.08%	Staff have contacted the various Institutions requesting payments.
Management Board Secretariat		7,773,749	-132,410	132,410	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Ministry of Transportation	2015 to 2021	4,569,151	139,444	127,435	266,290	589	266,879	5.84%	Collection activities are continuing in order to collect the remaining balance.
Province of Ontario		2,559,314	41,046	-41,046	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Metrolinx	2012 to 2021	65,893,351	-699,322	785,220	85,898	-	85,898	0.13%	Collection activities are continuing in order to collect the remaining balance.
Conservation Authority Toronto and Region	2016 to 2018	1,222,337	238,488	41,201	279,689	-	279,689	22.88%	2 properties have been transferred to the City effective January 1, 2016. Revenue Services staff are following up with the respective agency to determine the ownership for this property and whether PILTs are payable by TRCA.
Ontario Heritage	2012	129,339	11,573	-7,686	74	3,813	3,887	3.01%	Collection activities are continuing in order to clear remaining
Mars		-366	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Hydro One		15,454,909	-38,751	38,751	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
LCBO		19,621,800	-7,007	7,007	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Ryerson		115,309	-70,351	70,351	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Ontario Place Corporation	2020	21,547,660	391,143	-386,380	3,632	1,131	4,763	0.02%	2 properties were underpaid for 2020. Revenue Services staff are investigating to determine the reason for the underpayment.
Ontario Lottery Corporation		1,085,142	19,536	-19,536	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Total Outstanding		865,148,330	8,300,564	-6,339,403	1,883,215	77,946	1,961,161	0.23%	

1. Includes any adjustments processed and future known transactions to be processed in 2022.

2. Includes add-on charges and fees

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Table 3: Municipal Properties

Entities	Year or Years Outstanding	Total PILT Levy Billed 1998 to 2021	Outstanding PILT receivables/ (payables) as at Dec. 31, 2021	Refunds, Payments and other adjustments made in 2022 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
City	2012 and 2013 2019 and 2021	7,207,528	82,738	13,456	96,194	-	96,194	1.33%	Two City properties were levied PILTS based on incorrect assessment classifications. Both properties were acquired by the City in 2011 and both properties should be exempt. One property represents in excess of \$62,000 in receivables related to charges which were levied in 2019.
Toronto Parking Authority		334,788,891	-347,630	348,584	954	-	954	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Parks, Forestry and Recreation	2016 and 2017	1,186,635	214,377	-	214,377	-	214,377	18.07%	Staff are following up with the appropriate Division in order to determine why payment(s) has not been made on two accounts (1904 04 1 470 00650) and (1904 07 1 560 03840).
Toronto Public Library	2007	76,021	3,948	-90	3,858	-	3,858	5.07%	Toronto Public Library stopped using this property as a parking lot commencing Sept 2, 2007. Toronto Public Library made payments for the period prior to Sept 1, 2007. The property should be exempt from that date forward. Remaining PILT balance will be adjusted in 2022.
Toronto Transit Commission		94,894,177	-38,372	38,372	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Works and Emergency Services		349,048,590	-1,012,515	1,012,515	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Economic Development and Tourism		1,069,618	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Waterfront		281,085	-620	620	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Regional Municipality of York		49,040	-116	116	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Housing		184,906,528	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
City of Toronto Water		122,574	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Port Lands Company		647,005	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Toronto Hydro		15,302,838	-17,957	17,957	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Region of Durham		120,876	-	-	-	-	-	0.00%	Paid in full - no PILT receivable balance remaining.
Other		4,294,248	12,185	5,095	17,148	132	17,280	0.40%	Revenue Services staff are attempting to collect on a single account owned/operated by an outreach ministry.
Total Outstanding		993,995,654	-1,103,962	1,436,625	332,531	132	332,663	0.03%	

1. Includes any adjustments processed and future known transactions to be processed in 2022.

2. Includes add-on charges and fees