

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2022

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 1919-04-4-470-00500	2019	\$8,689,644	<p>Balance represents 2017 to 2022 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 customer called on June 22, 2021 to get a verbal of the outstanding balance owing. Documentation received by the City's 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 will 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. No payment was received in January 2022. The account was subsequently issued to the bailiff to attorn rent to pay for outstanding property taxes.</p> <p>The bailiff-successfully continues to attorn rent from some tenants and to remit amounts collected to the City on a monthly basis, which has since reduced some of the property tax arrears. Revenue Services staff have been in contact with the property owner and the accountant and have explained our collection process and have advised that the attornment of tenant's rents will remain in place. Account to continue to be monitored as the account remains currently active with the bailiff.</p> <p><u>Property Classification: Commercial/Shopping Centre</u></p>	Yes, currently.
2	7	99 Toryork Drive Owner: 230110 Investments Limited 221 Milvan Drive Toronto, ON M9L 2A3 1908-01-3-490-07000	2000	\$5,950,930	<p>Balance represents unpaid 1998 to 2022 taxes, penalties, interest, fees and utility charge. The land has been contaminated, the Ministry of Environment clean-up charges of \$548,763 originally were posted to this account in 1998, along with 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 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. 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>In June 2022, a tax certificate was ordered by RZCD law firm. In addition, Revenue Services staff was contacted by RZCD law firm, to further determine the outstanding balance. Revenue Services was advised by RZCD law firm, that they are trying to determine the value of the property and get control of the company. A follow up email was sent to the law firm for a status update, but no response was received. Staff attempted to make contact with the tenant in order to collect the monthly rent, but were unsuccessful. A Tax Arrears Certificate will be registered in 2023.</p>	Yes, previously. Contaminated lands. Tax Arrears Certificate registered against the title of the property.

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3	10	222 Spadina Avenue Units 23 - 25 Owner: Manbro Holdings (Ontario) Limited 8500 Leslie St 510 Thornhill ON L3T 7M8 1904-06-5-270-02422	2006	\$2,464,007	Balance represents unpaid 1997 to 2022 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. Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. Revenue Services staff also contacted the property management in an attempt to get contact information for the owner, which was unsuccessful. A Tax Arrears Certificate to be reregistered in 2023. Property Classification: Commercial Full CVA: 1,566,000	Yes, previously.
4	10	222 Spadina Avenue Unit 19 Owner: The Protech Group Limited 222 Spadina Avenue, Floor 2N Toronto, ON M5T 2C2 1904-06-5-270-02418	2006	\$2,248,466	Balance represents unpaid 1997 to 2022 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. In November 2021, a tax certificate was requested and issued to Lash Condo law firm. No payment or contact was received. Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. Revenue Services staff also contacted the property management in an attempt to get contact information for the owner, which was unsuccessful. A Tax Arrears Certificate to be reregistered in 2023. Property Classification: Commercial Full CVA: 961,000	Yes, previously.
5	16	900 York Mills Road Owner: 2465855 Ontario Ltd ATTN: Accounting 900 York Mills Rd Toronto ON M3B 3H2 1908-10-3-140-00200	2020	\$2,208,583	Balance represents 2020 to 2022 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, the owner requested to be removed from the program in June 2020 citing difficulties due to Covid. Final Notice was mailed in November 2021 advising of pending bailiff action. 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. Revenue Services staff continue to monitor the account for monthly payments and have stayed in contact with the controller. Staff were able to secure larger monthly payments starting mid-2022. Account to be monitored and monthly payments are expected to increase as business improves. Property Classification: Commercial Full CVA: 48,213,000	No.

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6	10	222 Spadina Avenue Units 1-6 Owner: ESTA Group Investments Inc. 3100 Steeles Ave E Suite 606 Markham, ON L3R 8T3 1904-06-5-270-02401	2006	\$2,144,366	Balance represents unpaid 1997 to 2022 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. Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. Revenue Services staff also contacted the property management in an attempt to get contact information for the owner, which was unsuccessful. A Tax Arrears Certificate to be reregistered in 2023. Property Classification: Commercial Full CVA: 1,685,000	No. Vacant commercial unit.
7	10	0 Lake Shore Boulevard West S/S Owner: Harbour Quay Developments Limited 175 Keewatin Avenue Toronto, ON M4P 2A3 1904-06-2-040-01150	2013	\$1,222,713	Balance represents unpaid 1996 to 2022 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 2023. An MPAC enquiry was requested in May 2022 regarding the assessment change between 2016 and 2017. The response from MPAC in April 2022 was "the assessment value was changed because the subject property is the driveway/access road for two condo buildings 460 Lake Shore Blvd W and 498 Lake Shore Blvd W." Property Classification: Commercial	No.
8	10	2 Strachan Ave Owner: Toronto City CEO & CFO Corporate Security Exhibition Place 100 Princes Blvd Suite 1 Toronto, ON M6K 3C3 1904-04-1-040-00111	2022	\$1,178,700	Balance represents unpaid 2019 to 2022 taxes, fire charges, penalties, interest and fees. In June, 2022, Revenue Services staff spoke to the director of accounting services at Exhibition Place. Staff were advised that the tenant filed an appeal with MPAC and declined to pay their part of the rent until there was a resolution to the appeal, and therefore do not have the funds to pay the taxes. There are appeals that have been granted and applied to the arrears. It is anticipated that credits from parent roll 1904-04-1-040-00110 may be transferred pending decisions from the ARB and MPAC that will further offset the amounts owing. Property Classification: Commercial Full CVA: 689,195,000	No.

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Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
9	10	222 Spadina Avenue Units 20-22 Owner: Manbro Holdings (Ontario) 8500 Leslie St 510 Thornhill ON L3T 7M8 1904-06-5-270-02419	2011	\$1,160,880	Balance represents unpaid 1997 to 2022 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. Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. Revenue Services staff also contacted the property management in an attempts to get contact information for the owner, which was unsuccessful. The property was listed in the June 2022 Tax Sale but the sale was unsuccessful. A new Tax Arrears Certificate to be reregistered in 2023. Property Classification: Commercial Full CVA: 797,000	Yes, previously.
10	1	2267 Islington Avenue Owner: Sunpact Holdings Inc. 2267 Islington Ave Toronto, ON M9W 3W7 1919-04-1-120-00860	2020	\$1,129,690	Balance represents 2019 to 2022 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. The payment arrangement to bring the account in good standing up to and including the 2021 receivable by May 30, 2022 was not met. Management advised the bailiff company to proceed with the attornment of rent. Monthly payments of between \$17,000 and \$22,000 have been received by the bailiff and posted to the tax account since July 2022. Property Classification: Commercial Full CVA: 17,413,000	Yes
11	20	2627 Eglinton Avenue East Owner: 929 Dental Services Incorporated 40 Standland Drive Toronto, ON M1M 2G4 1901-06-1-200-04700	2015	\$990,850	Balance represents unpaid 2001 to 2022 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. Revenue Services staff conducted a site visit on April 2022. The property was boarded-up, dilapidated and inaccessible. There are notices on the front of the unit by MLS and Fire Services indicating Notice to Comply with Property Standards. The property was advertised for Public Tax Sale in June 2022 however there was no successful tender. A new Tax Arrears Certificate will be registered on this property in 2023. Property Classification: Commercial/Residential Full CVA: 1,148,000	Yes previously.

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Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
12	20	440 Birchmount Road Owner: Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6 1901-02-3-020-02000	2015	\$960,975	<p>Balance represents 1991 to 2022 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.</p> <p>The structure on the property 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.</p> <p>A site visit was conducted on April 21, 2022 by staff. Site photos were taken and filed. The property was vacant with a fence perimeter (by Urban Fence) and do not enter signs. Staff contacted Urban Fence whom advised they were contracted to erect a fence by Civil Underground and Excavation. Civil Underground and Excavation was contacted in April 2022 and they advised that the project to remediate and clean up the site was awarded to them by CBRE and provided contact information and a project number. Infrastructure Ontario was contacted and it was determined that Infrastructure Ontario awarded the matter to CBRE for remedial work and clean up of the site. The property was forfeited to the crown. The property was advertised for Tax Sale in June 2022 however there was no successful tender.</p> <p>Property Classification: Commercial Full CVA: 490,000</p>	Yes previously.
13	10	222 Spadina Avenue LL Owner: 1392244 Ontario Incorporated 222 Spadina Avenue, Unit 102 Toronto, ON M5T 2C2 1904-06-5-270-02438	2015	\$895,407	<p>Balance represents unpaid 2000 to 2022 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. Mail continues to be returned as undeliverable. There have been no payments made to this account to date. Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. Revenue Services staff also contacted the property management in an attempts to get contact information for the owner, which was unsuccessful. This property was advertised for Public Tax Sale in June 2022 however there was no successful tender. A new Tax Arrears Certificate will be reregistered in 2023.</p> <p>Property Classification: Commercial Full CVA: 760,000</p>	Yes, previously

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Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
14	23	25 Glen Watford Drive Owner: KBIJ Corporation C/O Charles Chan 25 Glen Watford Drive, Suite 5 Toronto, ON M1S 2B7 1901-11-2-470-00300	2017	\$835,115	Balance represents 2015 to 2022 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. 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. 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. Revenue Services staff remained in communication with the owner throughout 2022 and were advised that they will be refinancing and the arrears will be paid. As payment arrangements were not kept, the account was reissued to the bailiff for further collection. The bailiff was also advised that the arrears would be cleared, however as no payment was recorded, the account will be returned to the City for the preliminary stages of tax sale. Revenue Services staff was advised by owner that monthly payments will start in January of 2023. Property Classification: Commercial Full CVA: 8,301,000	Yes, previously.
15	10	222 Spadina Avenue Unit 215 Owner: 1127937 Ontario Limited 222 Spadina Avenue, Suite 215 Toronto, ON M5T 3B3 1904-06-5-270-02012	2016	\$744,680	Balance represents unpaid 1997 to 2022 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. This property will be considered for the next tax sale. Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. Revenue Services staff were unsuccessful in connecting with the property management in an attempt to get contact information for the owner. A Tax Arrears Certificate will be reregistered in 2023. Property Classification: Commercial	Yes, previously.
16	16	50 Gervais Dr Owner: Consulate General of People's Republic of China in Toronto 240 St. George St Toronto, ON M5R 2N5 1908-10-1-250-01250	2022	\$723,283	Balance represents 2021 to 2022 taxes, utility charges, penalties, interest and fees. The property went from a 2019 mainly Exempt status assessment to a Commercial status assessment in 2020. In 2019 an Omit bill for 2018 was added to the roll with respect to the assessment class change from Exempt to Commercial. According to a note on August 12, 2021 an email was received from the Office of the City Clerk (Strategic Protocol and External Relations) advising that Global Affairs Canada is approaching the Consulate and owners of this property to seek payment for the outstanding balance of property tax. It was advised that interest and penalty would continue to accrue. Active collection activity has been suspended, pending further communications with Global Affairs Canada. A follow up email has been sent for any possible update relating to payment. Property Classification: Commercial Full CVA: 14,760,000	No

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Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at December 31, 2022

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
17	10	355 King St W Owner: Northland Properties Corporation Attn: Finance Department Anne-Marie Hall 1755 Broadway W Suite 310 Vancouver, BC V6J 4S5 1904-06-2-230-00265	2022	\$722,098	Balance represents unpaid 2022 taxes, penalties, interest and fees. A payment was received in August 2022 and was applied to the MAT account and not to the property tax account. The City of Toronto was waiting for direction on how to apply the payment, which came in February 2023. Property Classification: Commercial Full CVA: 32,284,000	No
18	13	475 Front St E Owner: Canary Block 12 Inc C/O Dundee Realty Corp State St 30 Adelaide St E, Suite 1600 Toronto, ON M5C 3H1 1904-07-1-300-00539	2022	\$694,004	Balance represents unpaid 2022 taxes, penalties, interest and fees for Supplementary and Omit bills. These outstanding receivables had installment due dates of October 2022 and November 2022. There was a severance spreadsheet received by MPAC on October 25, 2022 and the ancestry was updated accordingly. A property tax account statement was mailed on January 9, 2023 as per legislation. Property Classification: Commercial Full CVA: 16,393,000	No
19	24	635-663 Markham Road Owner: La Prima Investments Ltd 491 Eglinton Ave W Suite 401 Toronto, ON M5N 1A8 1901-08-2-010-00200	2021	\$591,669	Balance represents 2021 to 2022 taxes, utility charges, penalties interest and fees. In February 2022, Revenue Services staff were in contact with the property manager, who advised they were financially impacted due to COVID-19. Staff contacted the owners to formulate payment arrangements. Regular monthly payments have been made since October 2021. In February 2022, the property management company was contacted by staff to increase their monthly payments. Staff were advised that they were looking into refinancing, and the arrears would be cleared shortly. To date, inconsistent payments continue to be made. In November 2022, the property manager was advised that the 2021 arrears would need to be paid in full by end of the year, or the account may be issued to a bailiff for collection. As previous arrangements were broken, this account is to be issued to the bailiff in early 2023 for further collection. Account to be monitored and collection of the outstanding taxes to be pursued. Property Classification: Commercial Full CVA: 10,460,000	No
20	0	9 Queens Quay E Owner: Pier 27 Toronto (North) Inc. 56 The Esplanade Toronto, ON M5E 1A7 1904-06-4-010-00741	2022	\$579,714	Balance represents 2022 taxes, penalties, interest and fees. A section 39.1 appeal was granted and applied to the 2022 tax year, which has offset the balance. Revenue Services staff have sent out notification regarding the arrears and have also made an attempt to contact the organization regarding the arrears. Account to be monitored and further collection efforts to be made. Property Classification: Commercial Full CVA: 25,044,000	No.
21	5	1814 Jane St Owner: Bob Fong Enterprises Inc. 1814 Jane St Unit A Toronto, ON M9N 2T3 1914-06-3-170-01700	2022	\$532,401	Balance represents 2016 to 2022 taxes, utility charges, a Provincial Offences Act fine, penalties interest and fees. Revenue Services staff sent notification to the owner and also attempted to contact the owner in 2021, however no contact was made. In January 2022, the account was issued to the bailiff for collection as payments were inconsistent. Since the account was issued to the bailiff, one payment was made in February 2022. In May 2022, a lawyer contacted the bailiff on behalf of the owner advising that the property will be sold. The bailiff did follow up with the lawyer on a number of occasions and also had contact with the owner, however no payment was made or confirmation that the property was sold. In October 2022, the account was returned to the City for the preliminary stages of a tax sale. A title search has been requested by Revenue Service staff. Property Classification: Commercial/Residential Full CVA: 2,588,000	Yes, previously.

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Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
22	3	2161-2165 Lake Shore Blvd W Owner: Monarch Waterview Development Limited 66 Wellington St W Toronto, ON M5K 1G8 1919-05-4-020-04411	2022	\$520,949	Balance represents unpaid 2022 taxes, penalties, interest and fees for 2022 Supplementary bills. This shell was created on September 2, 2021 per an MPAC spreadsheet. The first installment and arrears-became due in October 2022 with the second installment due in November 2022. As per notes there was a severance spreadsheet from MPAC on October 25, 2022 and the ancestry was updated accordingly. The property is owned and managed by Dundee Realty Corp. A property tax account statement was mailed on January 9th, 2023 and on February 9, 2023. Property Classification: Multi-Residential Full CVA: 40,712,000	No
23	13	265 Front St E Owner: Metrolinx 265 Front St E Toronto, ON M5A 1G1 1904-07-1-370-00200	2022	\$511,389	Balance represents unpaid 2022 taxes, penalties, interest and fees. The property was owned by Ontario Heritage Trust and sold to Metrolinx on August 26, 2021. The City was not notified of the ownership change until collection action commenced. Metrolinx was contacted and the ownership was updated on January 31, 2023. Property Classification: Commercial Full CVA: 16,393,000	No
		TOTAL		\$37,700,512		