

## 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 2015 to 2022	Outstanding PILT receivables/ (payables) as at Dec. 31, 2022	Refunds, Payments and other adjustments made in 2023 <sup>1</sup>	Revised Municipal Portion of Receivables <sup>2</sup>	Revised Education Portion	Revised Total PILT Outstanding Receivable As at Aug 31, 2023	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Public Works Canada	2017 to 2022	61,881,854	6,804,050	7,129	6,802,598	8,581	6,811,179	11.01%	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. Staff have requested whether a late payment supplement will be made prior to adjusting the remaining balance.
Canada Post Corporation	2021 & 2022	18,594,828	148,317	109,157	257,474	-	257,474	1.38%	Discussions between the City and Canada Post Corporation to settle outstanding receivables are ongoing. Canada Post has made payments based on a reduced education rate.
Consulate Properties	2016 to 2020	12,148,853	149,040	23,866	171,865	1,041	172,906	1.42%	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. Staff have requested for a late payment supplement for the remaining balance.
Parks Canada Agency	2021 & 2022	998,610	143,211	40,714	137,733	46,192	183,925	18.42%	Staff are investigating to determine why partial payments were made on two accounts.
<b>Total Outstanding</b>		<b>93,624,145</b>	<b>7,244,618</b>	<b>180,866</b>	<b>7,369,670</b>	<b>55,814</b>	<b>7,425,484</b>	<b>7.93%</b>	

1. Includes any adjustments processed and future known transactions to be processed in 2023.

2. Includes add-on charges and fees

3. Includes accounts with unpaid balances as of Aug 31, 2023 only.

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

**Table 2: Provincial Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 2015 to 2022	Outstanding PILT receivables/ (payables) as at Dec. 31, 2022	Refunds, Payments and other adjustments made in 2023 <sup>1</sup>	Revised Municipal Portion of Receivables <sup>2</sup>	Revised Education Portion	Revised Total PILT Outstanding Receivable As at Aug 31, 2023	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Infrastructure Ontario	2015 to 2020	141,411,046	-350,278	2,548,119	2,075,850	121,991	2,197,841	1.55%	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	2015 & 2016	3,729,647	-143,245	172,264	29,019	-	29,019	0.78%	Staff are continuing to review the outstanding balance on these accounts to determine whether further PILT payments will be made. Staff are determining whether appeal credits will be sufficient to clear the balance or request future PILT adjustments, as part of the West Donlands development agreement.
Heads and Beds	2019 to 2022	148,291,270	5,457,530	-4,904,007	553,523	-	553,523	0.37%	Staff have contacted the various Institutions requesting payments.
Ministry of Transportation	2015 to 2020	1,432,284	256,083	39,254	294,565	772	295,337	20.62%	Collection activities are continuing in order to collect the remaining balance.
Metrolinx	2019	40,176,231	-478,477	530,087	51,600	10	51,610	0.13%	Collection activities are continuing in order to collect the remaining balance.
Conservation Authority Toronto and Region	2016 to 2018	315,625	291,070	-279,689	8,625	2,756	11,381	3.61%	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 Place Corporation	2022	6,817,534	308	4,455	3,679	1,084	4,763	0.07%	2 properties were underpaid for 2022. Revenue Services staff are investigating to determine the reason for the underpayment.
<b>Total Outstanding</b>		<b>342,173,637</b>	<b>5,032,991</b>	<b>-1,889,517</b>	<b>3,016,861</b>	<b>126,613</b>	<b>3,143,474</b>	<b>0.92%</b>	

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

**Table 3: Municipal Properties**

Entities	Year or Years Outstanding	Total PILT Levy Billed 2015 to 2022	Outstanding PILT receivables/ (payables) as at Dec. 31, 2022	Refunds, Payments and other adjustments made in 2023 <sup>1</sup>	Revised Municipal Portion of Receivables <sup>2</sup>	Revised Education Portion	Revised Total PILT Outstanding Receivable As at Aug 31, 2023	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Works and Emergency Services	2021 & 2022	111,300,179	-1,407,158	1,589,421	182,263	-	182,263	0.16%	Appeals credit when finalized will clear the outstanding balance.
Toronto Housing Corporation - The Neighbourhood Land Trust	2022	11,640	5,395	-	4,088	1,307	5,395	46.35%	2 properties were underpaid for 2022. Staff have received a response from MPAC confirming these properties will be exempt going forward and the remaining balance will be cleared once appeals information is received from MPAC.
Region of Durham	2022	95,967	17,754	-9,664	8,090	-	8,090	8.43%	Full payment has not been received for 2022. Staff have followed up with the agency to collect the receivable and are awaiting payment.
Other	2019 & 2021	64,265	13,039	4,143	17,050	132	17,182	26.74%	Revenue Services staff are attempting to collect on a single account owned/operated by an outreach ministry.
<b>Total Outstanding</b>		<b>111,472,051</b>	<b>-1,370,970</b>	<b>1,583,900</b>	<b>211,491</b>	<b>1,439</b>	<b>212,930</b>	<b>0.19%</b>	

1. Includes any adjustments processed and future known transactions to be processed in 2023.

2. Includes add-on charges and fees

3. Includes accounts with unpaid balances as of Aug 31, 2023 only.