

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

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. ATT: Ernst & Young Inc., Receiver of Woodbine Mall Holdings 100 Adelaide St W Toronto, ON M5H 0B3 1919-04-4-470-00500	2019	\$8,375,662	<p>Balance represents 2020 to 2023 taxes, penalties, interest, fees, utility charges and fire charges. Revenue Services staff were advised by the accountant that they will be 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 showed that the closing was scheduled for 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. The bailiff continued to attorn rent from the tenants and remit to the City of Toronto, which has offset the balance owing.</p> <p>In May 2023, Revenue Services was advised by a receiver with Ernst & Young Inc., that on application by Romspen Investment Corporation (lender) the property was placed into receivership. In accordance with standard terms in the Receivership Order, the City's rights and remedies under the City of Toronto Act to collect unpaid property tax arrears are stayed. The Receiver has confirmed to City Legal that this includes both bailiff collection action, attornment of rent, and commencing a tax sale proceeding.</p> <p>The Receiver has indicated its intention is to seek to sell the property. The City's property tax arrears would be paid from the proceeds of sale (as the City's priority for its property tax arrears are in priority to everyone except the Crown). At this time collection efforts have been placed on hold. All future bills are being directed to Ernst & Young Inc..</p> <p>Property Classification: Commercial/Shopping Centre Full CVA: 102,300,000</p>	Yes.

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
2	7	99 Toryork Drive Owner: 230110 Investments Limited 221 Milvan Drive Toronto, ON M9L 2A3 1908-01-3-490-07000	2000	\$6,143,408	<p>Balance represents unpaid 1998 to 2023 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 in 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>A Notice of Attornment of Rent was issued to the tenant at the property requiring the tenant to pay rent owing to its landlord to the City. 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. Revenue Services staff were 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> <p>In June 2023, Revenue Services staff and legal services met with counsel for the tenants. They expressed interest in possibly purchasing the property through a tax sale but will first be doing some environmental soil testing. Through this meeting, rent attornment was resumed effective May 2023.</p> <p>Property Classification: Commercial Full CVA: 3,199,000</p>	Yes, previously. Contaminated lands. Tax Arrears Certificate registered against the title of the property.

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
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	\$2,541,908	<p>Balance represents unpaid 1997 to 2023 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, a Sale of Land by Public Tender was held, 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.</p> <p>Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. The property management was contacted in an attempt to get contact information for the owner, which was unsuccessful. A Tax Arrears Certificate to be reregistered in 2023.</p> <p>Property Classification: Commercial Full CVA: 1,566,000</p>	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	\$2,309,993	<p>Balance represents unpaid 1997 to 2023 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, a Sale of Land by Public Tender was held, 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.</p> <p>In November 2021, a tax certificate was requested and issued to Lash Condo law firm. Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. The property management was contacted in an attempt to get contact information for the owner, which was unsuccessful. A Tax Arrears Certificate to be reregistered in 2023.</p> <p>Property Classification: Commercial Full CVA: 961,000</p>	Yes, previously.

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
5	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	\$2,218,468	<p>Balance represents unpaid 1997 to 2023 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, a Sale of Land by Public Tender was held, 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.</p> <p>Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. The property management was contacted in an attempt to get contact information for the owner, which was unsuccessful. A Tax Arrears Certificate to be reregistered in 2023.</p> <p>Property Classification: Commercial Full CVA: 1,685,000</p>	No. Vacant commercial unit.
6	1	2267 Islington Avenue Owner: Sunpact Holdings Inc. ATT: Ernst & Young Inc., Receiver of Woodbine Mall Holdings 100 Adelaide St W Toronto ON M5H 0B3 1919-04-1-120-00860	2020	\$1,346,968	<p>Balance represents 2019 to 2023 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 contacted the 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 was delayed and subsequently did not go through.</p> <p>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. The bailiff company was advised to proceed with the attornment of rent. Monthly payments have been received since July 2022.</p> <p>In May 2023, Revenue Services was advised by a receiver with Ernst & Young Inc., that on application by Romspen Investment Corporation (lender) the property was placed into receivership. In accordance with standard terms in the Receivership Order, the City's rights and remedies under the City of Toronto Act to collect unpaid property tax arrears are stayed. The Receiver has confirmed to City Legal that this includes both bailiff collection action, attornment of rent, and commencing a tax sale proceeding.</p> <p>The Receiver has indicated its intention is to seek to sell the property. The City's property tax arrears would be paid from the proceeds of sale (as the City's priority for its property tax arrears are in priority to everyone except the Crown). At this time collection efforts have been placed on hold. All future bills are being directed to Ernst & Young Inc.</p> <p>Property Classification: Commercial Full CVA: 17,413,000</p>	Yes

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
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	\$1,254,595	<p>Balance represents unpaid 1996 to 2023 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.</p> <p>The assessment dropped significantly in 2017 and is classified as unusable land by MPAC. The 2017-2023 tax bills are based on a minimal Assessment of \$1000. 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." Staff will be reaching out to the adjacent condominium corporations to see if they will be interested in acquiring this property. The tax arrears balance will be recommended to be written off in the next Tax Write Off Report to Council.</p> <p>Property Classification: Commercial Full CVA: 1,000</p>	No.
8	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	\$1,197,365	<p>Balance represents unpaid 1997 to 2023 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, a Sale of Land by Public Tender was held, 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.</p> <p>Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. The property management was contacted in an attempt 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.</p> <p>Property Classification: Commercial Full CVA: 797,000</p>	Yes, previously.

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
9	20	2627 Eglinton Avenue East Owner: 929 Dental Services Incorporated 40 Standland Drive Toronto, ON M1M 2G4 1901-06-1-200-04700	2015	\$1,026,653	<p>Balance represents unpaid 2001 to 2023 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.</p> <p>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.</p> <p>Revenue Services staff conducted a site visit in 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. Revenue Services staff have been in contact with the owner and are to meet with the owner to discuss the arrears.</p> <p>Property Classification: Commercial/Residential Full CVA: 1,148,000</p>	Yes previously.

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
10	20	440 Birchmount Road Owner: Astrochrome Crankshaft Toronto Limited 440 Birchmount Road Toronto, ON M1K 1M6 1901-02-3-020-02000	2015	\$991,055	<p>Balance represents 1991 to 2023 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, 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 who 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.</p> <p>The property was advertised for Tax Sale in June 2022 however there was no successful tender. A section 32(1.1) appeal was filed and granted for the 2022 taxes, which was applied to the 2022 tax year.</p> <p>Property Classification: Commercial Full CVA: 490,000</p>	Yes previously.

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
11	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	\$990,728	<p>Balance represents 2015 to 2023 taxes, penalties, interest, fees, utility charges and a Provincial Offences Act fine. On November 2, 2016, payment arrangements were made with the property owner, which the owner 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.</p> <p>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.</p> <p>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 the owner that monthly payments will start in January of 2023.</p> <p>On January 2023, the account was recalled from the bailiff for the preliminary stages of tax sale. A title search was conducted and noted that there were multiple outstanding mortgages. Mortgage letters were issued to Sigma one Capital Inc, JTK holdings Inc, Carlene Bennett and Hardyal Swedat. Registered mail was also issued to advise that a tax arrears certificate will be registered against the property if taxes remain unpaid.</p> <p>Property Classification: Commercial Full CVA: 8,301,000</p>	Yes, previously.
12	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	\$932,425	<p>Balance represents 2021 to 2023 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 an update relating to payment.</p> <p>Property Classification: Commercial Full CVA: 14,760,000</p>	No

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
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	\$926,785	Balance represents unpaid 2000 to 2023 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. The property management was contacted in an attempt 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. A tax certificate was requested and issued to Goldman Sloan Noash & Haber LLP in June 2023. Property Classification: Commercial Full CVA: 760,000	Yes, previously
14	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	\$763,425	Balance represents unpaid 1997 to 2023 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. Revenue Services staff conducted a site visit in May 2022 and left an urgent notice pending tax sale. Attempts to get in touch with the property management in an effort to get contact information for the owner were unsuccessful. A Tax Arrears Certificate will be reregistered in 2023. Property Classification: Commercial Full CVA: 163,000	Yes, previously.
15	16	95-105 Moatfield Dr Owner: 13995291 Canada Inc Suite 1003 105 Moatfield Dr North York, ON M3B 0A2 1908-10-3-140-02000	2023	\$722,404	Balance represents 2023 taxes, utility charges, fire charge, penalties interest and fees. A transfer of legal ownership occurred in September 2022. The last payment received was in February 2023, which cleared off the remaining 2022 property taxes. Statement of tax accounts were issued in the months of January, March, May and July 2023. The owner has been emailed to advise of the outstanding amounts. Account to be monitored and if unpaid, a final notice will be issued in November 2023 to advise of pending bailiff action. Property Classification: Commercial Full CVA: 63,104,000	No.

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
16	21	55 Town Centre Crt Owner: 55 Town Centre Holdings LTD 75 Northcliffe Blvd Toronto, ON M6H 3H3 1901-05-1-780-00301	2023	\$586,509	Balance represents 2022 to 2023 taxes, utility charges, penalties interest and fees. The last payment was made in July 2022. Statement of tax accounts were issued in the months of January, March, May and July 2023. A Section 19.1(7) was granted and applied to the 2022 tax year which has offset the outstanding balance. In May 2023, Revenue Services staff were advised that property is being sold and arrears will be paid. It was confirmed that the property is an active listing on MLS and the owner has stated they have an offer. It is expected that the arrears will be paid from the proceeds of the sale. Property Classification: Commercial Full CVA: 30,492,000	No.
17	5	1814 Jane St Owner: Bob Fong Enterprises Inc. 1814 Jane St Unit A Toronto, ON M9N 2T3 1914-06-3-170-01700	2022	\$585,853	Balance represents 2016 to 2023 taxes, utility charges, a Provincial Offences Act fine, penalties interest and fees. In 2021, notifications were sent to the owner. Attempts in 2021 to contact the owner were unsuccessful. 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 was requested by Revenue Service staff. In January 2023, Revenue Services staff begun the preliminary stages prior to registering a tax arrears certificate. The title search reflected that there are no outstanding mortgages. In June 2023, Revenue Services staff reached out to the lawyer who contacted the bailiff and were advised that the property was never listed for sale. Property Classification: Commercial/Residential Full CVA: 2,588,000	Yes, previously.
18	21	1500 Birchmount Rd Owner: Birchmount Howden Property Holdings Inc. ATT: Ernst & Young Inc., Receiver of Woodbine Mall Holdings 100 Adelaide St W Toronto, ON M5H 0B3 1901-03-2-600-00105	2022	\$582,694	Balance represents 2022 to 2023 taxes, utility charges, penalties, interest and fees. This is a large industrial building that has 4 units (closeout king, lighting source, bond academy, commercial food equipment). This account was issued to the bailiff in November 2021 for unpaid 2020 to 2021 tax and utilities, and the account was paid in full in December 2021. From 2022 onwards, no further payments were made. Revenue services staff have made a number of attempts to collect the outstanding 2022 tax and utility arrears, however they have been unsuccessful. In April 2023, the account was issued back to the bailiff. In May 2023, Revenue Services was advised by a receiver with Ernst & Young Inc., that on application by Romspen Investment Corporation (lender) the property was placed into receivership. In accordance with standard terms in the Receivership Order, the City's rights and remedies under the City of Toronto Act to collect unpaid property tax arrears are stayed. The Receiver has confirmed to City Legal that this includes both bailiff collection action, attornment of rent, and commencing a tax sale proceeding. The Receiver has indicated its intention is to seek to sell the property. The City's property tax arrears would be paid from the proceeds of sale (as the City's priority for its property tax arrears are in priority to everyone except the Crown). At this time collection efforts have been placed on hold. All future bills are being directed to Ernst & Young Inc. Property Classification: Commercial Full CVA: 26,369,000	Yes, previously.

Attachment 1

Properties with Tax Arrears Greater than \$500,000 Owned by a Corporation as at June 30, 2023

Item	Ward	Property Information	Largest Debtor Since (year)	Outstanding Taxes	Comments and Collection Efforts Taken	Use of bailiff for the Arrears
19	3	1460 The Queensway Owner: 1460 The Queensway Storage GP Coroporation 1830 Walkley Rd 2 Ottawa On K1H 8K3 1919-01-4-070-00200	2023	\$559,724	Balance represents 2020 to 2022 omits, 2022 Supplementary, 2023 interim taxes, penalties, interest and fees. The supplementary and omit bills were due to a classification change and addition to the property. The supplementary and omit bills became due in January and February 2023. The last payment made on account was December 2022. Revenue Services staff were in contact with the controller in December 2022 and advised of the supplementary and omit billing. Staff to follow up with the controller on the outstanding balance. Property Classification: Commercial Full CVA: 44,776,000	No.
20	16	100 Tisdale Ave Owner: Nascent (Tisdale) Inc C/O Dan Wootoon 200 King ST W 20 FL Toronto On M5H 3T4 1908-12-1-120-01000	2023	\$532,711	Balance represents 2017 to 2023 taxes, penalties interest and fees. The last payment was made in February 2021. In May 2022, Revenue Services staff were contacted by a court appointed receiver and advised that the property was up for sale. This account is currently with City legal due to an ongoing insolvency proceeding. Property Classification: Commercial Full CVA: 7,425,000	No.
				\$34,589,334		