

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 2019 to 2023	Outstanding PILT receivables/ (payables) as at Dec. 31, 2023	Reversions, Payments and other adjustments made in 2024 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable As at July 31, 2024	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Public Works Canada	2017 to 2023	33,814,704	4,352,562	-3,611,320	740,920	322	741,242	2.19%	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.
Toronto Port Authority	2017 to 2019	5,000,271	- 149,889	149,889	50	-	50	0.00%	
Billy Bishop Airport		7,961,862	-	-	-	-	-	0.00%	
Total		12,962,133	-149,889	149,939	50	-	50	0.00%	
Greater Toronto Port Authority	2023	825,578	15,721	-15,721	-	-	-	0.00%	
Canada Post Corporation	2021 to 2023	12,318,207	172,211	270,084	442,295	-	442,295	3.59%	Discussions between the City and Canada Post Corporation to settle outstanding receivables are ongoing.
Consulate Properties	2019 to 2022	7,814,160	210,717	96,595	306,197	1,115	307,312	3.93%	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 to 2023	1,354,943	-7,935	55,067	36,182	10,950	47,132	18.42%	Staff are investigating to determine why partial payments were made on several accounts.
Seized Property Management	2022 and 2023	25,775	1,898	11,932	11,305	2,525	13,830	53.66%	Staff are investigating to determine why only partial payments were made on one account.
Parc Downsview Park	2016 to 2018	6,201,468	-2,693	2,692	-1	-	-1	0.00%	
Total Outstanding		99,045,401	5,402,940	-3,851,080	1,536,948	14,912	1,551,860	1.57%	

1. Includes any adjustments processed and future known transactions to be processed in 2024.

2. Includes add-on charges and fees

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Table 2: Provincial Properties

Entities	Year or Years Outstanding	Total PILT Levy Billed 2019 to 2023	Outstanding PILT receivables/ (payables) as at Dec. 31, 2023	Refunds, Payments and other adjustments made in 2024 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable As at July 31, 2024	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
Infrastructure Ontario	2017 to 2023	90,327,611	260,276	665,531	925,807	-	925,807	1.02%	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	2016	1,880,341	-143,244	143,244	-	-	-	0.00%	
Heads and Beds	2020 to 2023	96,428,216	6,108,349	-5,257,374	850,975	-	850,975	0.88%	Staff have contacted the various Institutions requesting payments.
Management Board Secretariat	2014	-	-132,410	132,410	-	-	-	0.00%	
Ministry of Transportation	2018, 2020 to 2023	884,022	261,777	-38,446	222,376	955	223,331	25.26%	Collection activities are continuing in order to collect the remaining balance.
Province of Ontario	2021	446,984	-91,390	91,228	-162	-	-162	-0.04%	
Metrolinx	2022 to 2023	30,808,243	652,755	-587,764	64,991	-	64,991	0.21%	Collection activities are continuing in order to collect the remaining balance.
Conservation Authority Toronto and Region	2022 to 2023	23,381	-17,820	41,201	17,869	5,512	23,381	100.00%	Property was transferred to Parks Canada April 2023, prior to which, it was managed by Toronto Zoo and owned by TRCA. Staff are awaiting response from MPAC for any adjustments to prior year's arrears, based on management agreement between TRCA and City.
Ontario Heritage Foundation		77,696	-	-	-	-	-	0.00%	
Mars		-	-	-	-	-	-	0.00%	

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Hydro One		32,467	-39,984	39,984	-	-	-	0.00%	
LCBO		1,166,982	-7,007	7,007	-	-	-	0.00%	
Ryerson University	2012	-	-70,351	70,351	-	-	-	0.00%	
Ontario Place Corporation	2022 to 2023	4,004,459	436,542	-436,542	-	-	-	0.00%	Payment was received in early 2024.
Ontario Lottery Corporation		204,235	-	-	-	-	-	0.00%	
Total Outstanding		226,080,402	7,217,493	-5,129,170	2,081,856	6,467	2,088,323	0.92%	

1. Includes any adjustments processed and future known transactions to be processed in 2024.

2. Includes add-on charges and fees

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Table 3: Municipal Properties

Entities	Year or Years Outstanding	Total PILT Levy Billed 2019 to 2023	Outstanding PILT receivables/ (payables) as at Dec. 31, 2023	Refunds, Payments and other adjustments made in 2024 ¹	Revised Municipal Portion of Receivables ²	Revised Education Portion	Revised Total PILT Outstanding Receivable As at July 31, 2024	Outstanding Receivable as % of Levy	Explanation of Amounts Outstanding
City	2020	2,550,533	- 54,388	54,388	-	-	-	0.00%	
Parking Authority	2023	96,931,240	- 100,487	100,461	- 26	-	- 26	0.00%	
Toronto Parks		280,587	-	-	-	-	-	0.00%	
Toronto Public Library		922	-	-	-	-	-	0.00%	
Toronto Transit Commission	2019	8,540,926	- 38,372	38,372	-	-	-	0.00%	
Works and Emergency Services	2022 to 2023	67,892,042	-1,319,731	1,370,713	50,982	-	50,982	0.08%	Revenue staff have followed up with respective city division re payment update.
Economic Development and Tourism		68,934	-	-	-	-	-	0.00%	
Toronto Waterfront	2023	173,351	36,468	619	37,087	-	37,087	21.39%	City staff were informed April 2024 that property was sold March 2023. Staff have informed MPAC of this sale and are awaiting response for any adjustments in the coming months.
Regional Municipality of York	2019	36,339	-116	-	-116	-	-116	-0.32%	
Toronto Housing Corporation (THC)	2022	406,827	-62,744	62,744	-	-	-	0.00%	
THC - The Neighbourhood Land Trust	2022	6,018	-227	227	-	-	-	0.00%	
City of Toronto Water		8,298	-	-	-	-	-	0.00%	
Toronto Port Lands Company		40,955	-	-	-	-	-	0.00%	
Toronto Hydro	2000		-17,957	17,957	-	-	-	0.00%	
Region of Durham		50,572	-	-	-	-	-	0.00%	
Other	2021	28,276	-3,705	4,241	404	132	536	1.90%	Property was sold to an individual by PWC mid-2021. Revenue Services staff are following up with the individual to obtain payment for taxes for the remainder of tax year 2021.
Total Outstanding		177,015,820	-1,561,259	1,649,722	88,331	132	88,463	0.05%	

1. Includes any adjustments processed and future known transactions to be processed in 2024.

2. Includes add-on charges and fees