#### AGENDA FOR TAX ADJUSTMENT APPLICATIONS

The enclosed Agenda is regarding Tax Adjustment Applications made to the City of London or by the City of London under Sections 357, 358 and 359 of the *Ontario Municipal Act, 2001*.

#### Section 357

Under Section 357 the municipality may cancel, reduce, or refund all or part of the taxes levied in the year in respect of which the application is made. Applications under Section 357 may include:

- A change in tax class as a result of a change event;
- land that has vacant or excess:
- land that has become exempt from taxation;
- a building on the land that has been razed, demolished or otherwise, or damaged by fire, demolition, or otherwise;
- the applicant is unable to pay taxes because of sickness or extreme poverty;
- a mobile unit was removed;
- an overcharge due to a clerical or factual error; or
- repairs or renovations to non-residential properties preventing the normal use of the land for at least three months.

#### Section 358

Under Section 358 the municipality may cancel, reduce, or refund all or part of the taxes levied on the land in one or both of the two years preceding the year in which the application is made. Applications under Section 358 are made for any overcharge caused by an error in the preparation of the assessment roll that is clerical or factual in nature, but not an error in judgment in assessing the property.

#### Section 359

Under Section 359 the municipality may increase taxes levied to the extent of any undercharge caused by a gross or manifest error that is clerical or factual in nature, but not an error in judgment in assessing the property.

#### **Council Meeting**

As per *Ontario Municipal Act* Sections 357.(5), 358.(9) and 359.(3), Council is required to hold a meeting to address Tax Adjustment Applications.

#### **Notices**

All property owners who have applications included on this agenda have been asked in writing to contact Taxation Division staff if they have any disagreement with the recommendation listed. If any property owner appears at a Corporate Services Committee meeting and has not notified Taxation Division staff of their disagreement with the listed recommendation then it is recommended that their particular application be deferred to the next Corporate Services Committee meeting and that Taxation Division staff be directed to meet with the applicant to review and clarify their concerns and that the application be rescheduled to the next Corporate Services Committee meeting.

### A G E N D A TAX ADJUSTMENT APPLICATIONS

(sorted by property street, then street number)

# Corporate Services Committee Tuesday, April 2, 2019, commencing at 1:00 PM Council Chambers, City Hall

PROPERTY: 323 Colborne St TAX YEAR: 2017

ROLL NUMBER: 3936.050.010.10950.0000 APPLICATION No.: 2017-161

ASSESSED Edyta & Zdzislaw Jedryczko

PERSON(S):

APPLICANT(S): Edyta & Zdzislaw Jedryczko

APPEAL REASON: Section 358, Gross or manifest error, factual or clerical - 358(1)

DECISION: Cancel 365 days of 2017 realty taxes on an assessment of \$88,000

RT-Residential Full Taxable.

**TAX REDUCTION:** \$1,197.19

PROPERTY: 323 Colborne St TAX YEAR: 2018

ROLL NUMBER: 3936.050.010.10950.0000 APPLICATION No.: 2018-53

ASSESSED Edyta & Zdzislaw Jedryczko

PERSON(S):

APPLICANT(S): Edyta & Zdzislaw Jedryczko

APPEAL REASON: Section 358, Gross or manifest error, factual or clerical - 358(1)

DECISION: Cancel 365 days of 2018 realty taxes on an assessment of \$88,000

RT-Residential Full Taxable.

**TAX REDUCTION:** \$1,188.72

PROPERTY: 1039 Dundas St TAX YEAR: 2016

ROLL NUMBER: 3936.040.010.00700.0000 APPLICATION No.: 2016-224

ASSESSED LONDON AFFORDABLE HOUSING FOUNDATION

PERSON(S):

APPLICANT(S): London Affordable Housing Foundation C/O Cohen Highley LLP

APPEAL REASON: Section 357, Became Exempt - 357(1)(c)

DECISION: Cancel 365 days of 2016 realty taxes on an assessment of \$47,000

CT-Commercial Full Taxable.

TAX REDUCTION: \$1,214.17

PROPERTY: 1039 Dundas St TAX YEAR: 2017

ROLL NUMBER: 3936.040.010.00700.0000 APPLICATION No.: 2017-163

ASSESSED LONDON AFFORDABLE HOUSING FOUNDATION

PERSON(S):

APPLICANT(S): London Affordable Housing Foundation C/O Cohen Highley LLP

APPEAL REASON: Section 357, Became Exempt - 357(1)(c)

DECISION: No Recommendation

TAX REDUCTION: Zero

PROPERTY: 1039 Dundas St TAX YEAR: 2018

ROLL NUMBER: 3936.040.010.00700.0000 APPLICATION No.: 2018-56

ASSESSED LONDON AFFORDABLE HOUSING FOUNDATION

PERSON(S):

APPLICANT(S): London Affordable Housing Foundation C/O Cohen Highley LLP

APPEAL REASON: Section 357, Became Exempt - 357(1)(c)

DECISION: No Recommendation

TAX REDUCTION: Zero

PROPERTY: 6 Front St (1 High St) TAX YEAR: 2018

ROLL NUMBER: 3936.060.240.00100.0000 APPLICATION No.: 2018-52

ASSESSED 2632906 ONTARIO INC

PERSON(S):

APPLICANT(S): Joannette VanHemert

APPEAL REASON: Section 357, Ceases to be liable for tax at rate it was taxed - 357(1)(a)

DECISION: Cancel 153 days of 2018 realty taxes on an assessment of \$37,550

XT–Commercial (New Construction) Full Taxable. Add 153 days of 2018 realty taxes on an assessment of \$88 MT–Multi-Residential Full

Taxable.

TAX REDUCTION: \$529.44

PROPERTY: 4100 Glanworthy Drive TAX YEAR: 2018

ROLL NUMBER: 3936.080.020.06900.0000 APPLICATION No.: 2018-61

ASSESSED BROWN DIAMOND FARMS LTD

PERSON(S):

APPLICANT(S): BROWN DIAMOND FARMS LTD C/O WILLIAM BROWN

APPEAL REASON: Section 357, Damaged and substantially unusable - 357(1)(d)(ii)

DECISION: Cancel 61 days of 2018 realty taxes on an assessment of \$81,850 RT-

Residential Full Taxable. Add 61 days of 2018 realty taxes on an

assessment of \$11,628 FT-Farm Full Taxable.

TAX REDUCTION: \$ 181.25

PROPERTY: 126 Hamilton Road TAX YEAR: 2018

ROLL NUMBER: 3936.050.090.07700.0000 APPLICATION No.: 2018-60

ASSESSED

THE CORPORATION OF THE CITY OF LONDON

PERSON(S):

APPLICANT(S): The Corporation of the City of London

c/o Realty Services - Tony Staltari

APPEAL REASON: Section 357, Became Exempt - 357(1)(c)

DECISION: Cancel 365 days of 2018 realty taxes on an assessment of \$21,600

RT-Residential Full Taxable. Cancel 365 days of 2018 realty taxes on

an assessment of \$88,400 CT-Commercial Full Taxable.

**TAX REDUCTION:** \$3,490.96

PROPERTY: 350 Lyle St TAX YEAR: 2018

ROLL NUMBER: 3936.050.050.09100.0000 APPLICATION No.: 2018-68

ASSESSED 2547093 ONTARIO LTD

PERSON(S):

APPLICANT(S): Nick Enns Consulting

APPEAL REASON: Section 357, Razed by fire, demolition or otherwise - 357(1)(d)(i)

DECISION: No Recommendation

TAX REDUCTION: Zero

PROPERTY: 354 Lyle St TAX YEAR: 2018

ROLL NUMBER: 3936.050.050.09200.0000 APPLICATION No.: 2018-67

ASSESSED 2547093 ONTARIO LTD

PERSON(S):

APPLICANT(S): Nick Enns Consulting

APPEAL REASON: Section 357, Razed by fire, demolition or otherwise - 357(1)(d)(i)

DECISION: No Recommendation

TAX REDUCTION: Zero

PROPERTY: 583 Oxford St E TAX YEAR: 2017

ROLL NUMBER: 3936.020.200.01600.0000 APPLICATION No.: 2017-166

ASSESSED SALT CLINIC CANADA INC

PERSON(S):

APPLICANT(S): Pocrnic Realty Advisors Professional Corp

APPEAL REASON: Section 358, Gross or manifest error, factual or clerical - 358(1)

DECISION: Cancel 365 days of 2017 realty taxes on an assessment of \$283,500

GT- Parking Lot Full Taxable. Add on 365 days of 2017 realty taxes on

an assessment of \$382,715 CX-Commercial Vacant Land.

TAX REDUCTION: \$ 576.22

PROPERTY: 583 Oxford St E TAX YEAR: 2018

ROLL NUMBER: 3936.020.200.01600.0000 APPLICATION No.: 2018-59

ASSESSED SALT CLINIC CANADA INC

PERSON(S):

APPLICANT(S): Pocrnic Realty Advisors Professional Corp

APPEAL REASON: Section 358, Gross or manifest error, factual or clerical - 358(1)

DECISION: Cancel 365 days of 2018 realty taxes on an assessment of \$314,000

GT-Parking Lot Full Taxable. Add on 365 days of 2018 realty taxes on

an assessment of \$405,143 CX-Commercial Vacant Land.

TAX REDUCTION: \$1,100.17

PROPERTY: 1111 Oxford St E TAX YEAR: 2017

ROLL NUMBER: 3936.030.190.06200.0000 APPLICATION No.: 2017-167

ASSESSED DALE DOWNIE NISSAN INC

PERSON(S):

APPLICANT(S): Nick Enns - Nick Enns Consulting

APPEAL REASON: Section 358, Gross or manifest error, factual or clerical - 358(1)

DECISION: Cancel 365 days of 2017 realty taxes on an assessment of \$444,000

CT-Commercial Full Taxable.

TAX REDUCTION: \$16,400.54

PROPERTY: 789 Quebec St TAX YEAR: 2018

ROLL NUMBER: 3936.030.160.06500.0000 APPLICATION No.: 2018-70

ASSESSED Margaret Spurgeon

PERSON(S):

APPLICANT(S): Margaret Spurgeon

APPEAL REASON: Section 357, Ceases to be liable for tax at rate it was taxed - 357(1)(a)

DECISION: Cancel 214 days of 2018 realty taxes on an assessment of \$5,808 RT-

Residential Full Taxable.

TAX REDUCTION: \$ 46.00

PROPERTY: 515 Richmond St TAX YEAR: 2018

ROLL NUMBER: 3936.010.040.06400.0000 APPLICATION No.: 2018-49

ASSESSED Old Oak Downtown Inc

PERSON(S):

APPLICANT(S): Matt Cunningham

APPEAL REASON: Section 357, Razed by fire, demolition or otherwise - 357(1)(d)(i)

DECISION: Cancel 181 days of 2018 realty taxes on an assessment of \$2,257,899

DT–Office Building Full Taxable. Add on 181 days of 2018 realty taxes on an assessment of \$445,132 CT–Commercial Full Taxable. Cancel

Business Improvement Area (BIA) adjustment of \$2,161.

TAX REDUCTION: \$32,532.24

PROPERTY: 1576 Richmond St TAX YEAR: 2018

ROLL NUMBER: 3936.020.400.44200.0000 APPLICATION No.: 2018-64

ASSESSED Lewvest Corp

PERSON(S):

APPLICANT(S): The Corporation of the City of London

300 Dufferin Ave London, ON N6A 4L9

APPEAL REASON: Section 357, Ceases to be liable for tax at rate it was taxed - 357(1)(a)

DECISION: Cancel 365 days of 2018 realty taxes on an assessment of \$3,995,437

MT–Multi-Residential Full Taxable. Add 365 days of 2018 realty taxes on an assessment of \$4,272,797 RT–Residential Full Taxable.

TAX REDUCTION: \$33,798.33

PROPERTY: 3713 Scotland Drive TAX YEAR: 2018

ROLL NUMBER: 3936.080.020.16600.0000 APPLICATION No.: 2018-51

ASSESSED THE CORPORATION OF THE CITY OF LONDON PERSON(S):

APPLICANT(S): The Corporation of the City of London

c/o Realty Services - Tony Staltari

APPEAL REASON: Section 357, Became vacant or excess land - 357(1)(b)

DECISION: Cancel 365 days of 2018 realty taxes on an assessment of \$377,115

RT-Residential Full Taxable.

TAX REDUCTION: \$5,094.14

PROPERTY: 718 St Stephens Dr TAX YEAR: 2016

ROLL NUMBER: 3936.050.630.00700.0000 APPLICATION No.: 2016-223

ASSESSED MUSLIM YOUTH ASSOCIATION OF LONDON (MYAL)

PERSON(S):

APPLICANT(S): Ahmid EL Turk

APPEAL REASON: Section 358, Gross or manifest error, factual or clerical - 358(1)

DECISION: Cancel 366 days of 2016 realty taxes on an assessment of \$222,000

RT-Residential Full Taxable.

TAX REDUCTION: \$3,025.00

PROPERTY: 718 St Stephens Dr TAX YEAR: 2017

ROLL NUMBER: 3936.050.630.00700.0000 APPLICATION No.: 2017-162

ASSESSED MUSLIM YOUTH ASSOCIATION OF LONDON (MYAL)

PERSON(S):

APPLICANT(S): Ahmid EL Turk

APPEAL REASON: Section 358, Gross or manifest error, factual or clerical - 358(1)

DECISION: Cancel 365 days of 2017 realty taxes on an assessment of \$225,750

RT-Residential Full Taxable.

TAX REDUCTION: \$3,071.20

PROPERTY: 718 St Stephens Dr TAX YEAR: 2018

ROLL NUMBER: 3936.050.630.00700.0000 APPLICATION No.: 2018-54

ASSESSED MUSLIM YOUTH ASSOCIATION OF LONDON (MYAL)

PERSON(S):

APPLICANT(S): Ahmid EL Turk

APPEAL REASON: Section 358, Gross or manifest error, factual or clerical - 358(1)

DECISION: Cancel 365 days of 2018 realty taxes on an assessment of \$229,500

RT-Residential Full Taxable.

**TAX REDUCTION:** \$3,100.13

PROPERTY: 40 Summit Ave TAX YEAR: 2018

ROLL NUMBER: 3936.010.480.07160.0000 APPLICATION No.: 2018-63

ASSESSED STERNBERG REAL ESTATE MANAGEMENT LTD.

PERSON(S):

APPLICANT(S): STERNBERG REAL ESTATE MANAGEMENT LTD. c/o Eran Segev

APPEAL REASON: Section 357, Damaged and substantially unusable - 357(1)(d)(ii)

DECISION: Cancel 35 days of 2018 realty taxes on an assessment of \$121,489

RT-Residential Full Taxable.

TAX REDUCTION: \$ 157.37

PROPERTY: 2420 Torrey Pines Way TAX YEAR: 2018

ROLL NUMBER: 3936.090.450.15554.0000 APPLICATION No.: 2018-50

ASSESSED THE CORPORATION OF THE CITY OF LONDON

PERSON(S):

APPLICANT(S): The Corporation of the City of London

APPEAL REASON: Section 357, Became vacant or excess land - 357(1)(b)

DECISION: Cancel 365 days of 2018 realty taxes on an assessment of \$214,461

RT-Residential Full Taxable.

TAX REDUCTION: \$2,896.97

PROPERTY: 213 University Cres TAX YEAR: 2018

ROLL NUMBER: 3936.020.371.08800.0000 APPLICATION No.: 2018-55

ASSESSED 1934760 ONTARIO LTD

PERSON(S):

APPLICANT(S): Jason Stern

APPEAL REASON: Section 357, Damaged and substantially unusable - 357(1)(d)(ii)

DECISION: Cancel 47 days of 2018 realty taxes on an assessment of \$144,497

RT-Residential Full Taxable.

TAX REDUCTION: \$ 251.34

PROPERTY: 213 University Cres TAX YEAR: 2018

ROLL NUMBER: 3936.020.371.08800.0000 APPLICATION No.: 2018-62

ASSESSED Ken Kanamoto

PERSON(S):

APPLICANT(S): Joseph Stern

APPEAL REASON: Section 357, Razed by fire, demolition or otherwise - 357(1)(d)(i)

DECISION: Cancel 158 days of 2018 realty taxes on an assessment of \$144,497

RT-Residential Full Taxable.

TAX REDUCTION: \$844.93

PROPERTY: 1959 Wharncliffe Rd S TAX YEAR: 2018

ROLL NUMBER: 3936.080.050.17357.0000 APPLICATION No.: 2018-46

ASSESSED 1640209 Ontario Ltd.

PERSON(S):

APPLICANT(S): James Kaufman

APPEAL REASON: Section 357, Razed by fire, demolition or otherwise - 357(1)(d)(i)

DECISION: Cancel 116 days of 2018 realty taxes on an assessment of \$166 FT-

Farm Full Taxable. Cancel 116 days of 2018 realty taxes on an

assessment of \$121,726 RT-Residential Full Taxable.

TAX REDUCTION: \$522.67

## TAX ADJUSTMENT APPLICATIONS INDEX BY ASSESSED PERSON (APPLICANT)

Assessed Person	App'tn	Property
(Applicant)	No.	Topolty
1640209 Ontario Ltd. (James Kaufman)	2018-46	1959 Wharncliffe Rd S
1934760 ONTARIO LTD (Jason Stern)	2018-55	213 University Cres
2547093 ONTARIO LTD (Nick Enns Consulting)	2018-68	350 Lyle St
2547093 ONTARIO LTD (Nick Enns Consulting)	2018-67	354 Lyle St
2632906 ONTARIO INC (Joannette VanHemert)	2018-52	6 Front St (1 High St)
BROWN DIAMOND FARMS LTD (BROWN DIAMOND FARMS LTD C/O WILLIAM BROWN)	2018-61	4100 Glanworthy Drive
DALE DOWNIE NISSAN INC (Nick Enns - Nick Enns Consulting)	2017-167	1111 Oxford St E
Edyta & Zdzislaw Jedryczko (Edyta & Zdzislaw Jedryczko)	2017-161	323 Colborne St
Edyta & Zdzislaw Jedryczko (Edyta & Zdzislaw Jedryczko)	2018-53	323 Colborne St
Ken Kanamoto (Joseph Stern)	2018-62	213 University Cres
Lewvest Corp (The Corporation of the City of London 300 Dufferin Ave London, ON N6A 4L9)	2018-64	1576 Richmond St
LONDON AFFORDABLE HOUSING FOUNDATION (London Affordable Housing Foundation C/O Cohen Highley LLP)	2016-224	1039 Dundas St
LONDON AFFORDABLE HOUSING FOUNDATION (London Affordable Housing Foundation C/O Cohen Highley LLP)	2017-163	1039 Dundas St
LONDON AFFORDABLE HOUSING FOUNDATION (London Affordable Housing Foundation C/O Cohen Highley LLP)	2018-56	1039 Dundas St
Margaret Spurgeon (Margaret Spurgeon)	2018-70	789 Quebec St
MUSLIM YOUTH ASSOCIATION OF LONDON (MYAL) (Ahmid EL Turk)	2016-223	718 St Stephens Dr
MUSLIM YOUTH ASSOCIATION OF LONDON (MYAL) (Ahmid EL Turk)	2017-162	718 St Stephens Dr
MUSLIM YOUTH ASSOCIATION OF LONDON (MYAL) (Ahmid EL Turk)	2018-54	718 St Stephens Dr
Old Oak Downtown Inc (Matt Cunningham)	2018-49	515 Richmond St
SALT CLINIC CANADA INC (Pocrnic Realty Advisors Professional Corp)	2017-166	583 Oxford St E
SALT CLINIC CANADA INC (Pocrnic Realty Advisors Professional Corp)	2018-59	583 Oxford St E
STERNBERG REAL ESTATE MANAGEMENT LTD. (STERNBERG REAL ESTATE MANAGEMENT LTD. c/o Eran Segev)	2018-63	40 Summit Ave

Assessed Person	App'tn No.	Property
(Applicant) THE CORPORATION OF THE CITY OF LONDON (The Corporation of the City of London c/o Realty Services - Tony Staltari)	2018-60	126 Hamilton Road
THE CORPORATION OF THE CITY OF LONDON  (The Corporation of the City of London c/o Realty Services - Tony Staltari)	2018-51	3713 Scotland Drive
THE CORPORATION OF THE CITY OF LONDON (The Corporation of the City of London)	2018-50	2420 Torrey Pines Way