#### 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, September 24, 2019, commencing at 12:45 PM Council Chambers, City Hall

PROPERTY: 1400 Adelaide Street North TAX YEAR: 2019

ROLL NUMBER: 3936.020.430.38200.0000 APPLICATION No.: 2019-47

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Tony Staltari

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

DECISION: Cancel 365 days of 2019 realty taxes on an assessment of \$535,650

RT-Residential Full Taxable.

**TAX REDUCTION:** \$7,178.92

PROPERTY: 1510 Commissioners Road West TAX YEAR: 2019

ROLL NUMBER: 3936.040.640.31100.0000 APPLICATION No.: 2019-43

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Tony Staltari

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

DECISION: Cancel 365 days of 2019 realty taxes on an assessment of \$268,900

RT-Residential Full Taxable.

**TAX REDUCTION:** \$3,603.87

PROPERTY: 129 Dundas St. TAX YEAR: 2019

ROLL NUMBER: 3936.060.030.01000.0000 APPLICATION No.: 2019-29

ASSESSED 129 D

PERSON(S):

129 Dundas Developments Inc.

APPLICANT(S): 129 Dundas Developments Inc. - c/o Stuart McCulloch

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

DECISION: Cancel 331 days of 2019 realty taxes on an assessment of \$107,122

CT–Commercial Full Taxable. Cancel 331 days of 2019 realty taxes on an assessment of \$494,193 MT–Multi-Residential Full Taxable. Cancel

Business Improvement Area (BIA) adjustment of \$219.54.

TAX REDUCTION: \$13,637.30

PROPERTY: 167 Dundas St. TAX YEAR: 2017

ROLL NUMBER: 3936.060.040.00200.0000 APPLICATION No.: 2017-177

ASSESSED Luxurs Inc.

PERSON(S):

APPLICANT(S): Luxurs Inc. - c/o Monika Spinney

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 \$147,485

CT–Commercial Full Taxable. Add 365 days of 2017 realty taxes on an assessment of \$147,496 RT–Residential Full Taxable. Cancel Business

Improvement Area (BIA) adjustment of \$366.50.

**TAX REDUCTION:** \$3,807.73

PROPERTY: 167 Dundas St. TAX YEAR: 2018

ROLL NUMBER: 3936.060.040.00200.0000 APPLICATION No.: 2018-92

ASSESSED Luxurs Inc.

PERSON(S):

APPLICANT(S): Luxurs Inc. - c/o Monika Spinney

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 \$174,557

CT-Commercial Full Taxable. Add 365 days of 2018 realty taxes on an assessment of \$174,564 RT-Residential Full Taxable. Cancel Business

Improvement Area (BIA) adjustment of \$419.81.

TAX REDUCTION: \$4,378.93

PROPERTY: 167 Dundas St. TAX YEAR: 2019

ROLL NUMBER: 3936.060.040.00200.0000 APPLICATION No.: 2019-31

ASSESSED Luxurs Inc.

PERSON(S):

APPLICANT(S): Luxurs Inc. - c/o Monika Spinney

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

DECISION: Cancel 365 days of 2019 realty taxes on an assessment of \$201,628

CT-Commercial Full Taxable. Add 365 days of 2019 realty taxes on an assessment of \$201,632 RT-Residential Full Taxable. Cancel Business

Improvement Area (BIA) adjustment of \$455.68.

TAX REDUCTION: \$4,919.46

PROPERTY: 2192 Evans Blvd. TAX YEAR: 2019

ROLL NUMBER: 3936.040.640.52765.0000 APPLICATION No.: 2019-36

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Yasmin Jiwani

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

DECISION: Cancel 289 days of 2019 realty taxes on an assessment of \$272,297

RT-Residential Full Taxable.

TAX REDUCTION: \$2,889.52

PROPERTY: 943-945 Hamilton Rd TAX YEAR: 2018

BASLAUGH PETER WOODSIDE

ROLL NUMBER: 3936.040.500.03415.0000 APPLICATION No.: 2018-77

ASSESSED

PERSON(S):

APPLICANT(S): Mirian Mamaril-Padilla - RioCan Management Inc

APPEAL REASON: Section 357/359, Repairs or renovations preventing normal use greater

than 3 months 357(1)(g) and Section 359, Gross or manifest errors.

DECISION: Cancel 123 days of 2018 realty taxes at a rate of 30% on an

assessment of \$84,454 CT-Commercial Full Taxable.

TAX REDUCTION: \$308.98

PROPERTY: 567 King St. TAX YEAR: 2019

ROLL NUMBER: 3936.050.030.08500.0000 APPLICATION No.: 2019-24

ASSESSED Joseph Edward O'Neil & Kathleen Anne O'Neil

PERSON(S):

APPLICANT(S): Joseph E. O'Neil

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

DECISION: Cancel 222 days of 2019 realty taxes on an assessment of \$61,295

CT-Commercial Full Taxable. Cancel 222 days of 2019 realty taxes on

an assessment of \$34,688 RT-Residential Full Taxable.

TAX REDUCTION: \$1,042.24

PROPERTY: 0 Lawson Rd. TAX YEAR: 2019

ROLL NUMBER: 3936.090.460.27968.0000 APPLICATION No.: 2019-42

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Yasmin Jiwani

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

DECISION: Cancel 264 days of 2019 realty taxes on an assessment of \$81,591

RT-Residential Full Taxable.

TAX REDUCTION: \$ 790.92

PROPERTY: 94 Oxford St. W TAX YEAR: 2019

ROLL NUMBER: 3936.010.190.04200.0000 APPLICATION No.: 2019-45

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Tony Staltari

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

DECISION: Cancel 365 days of 2019 realty taxes on an assessment of \$191,750

RT-Residential Full Taxable.

TAX REDUCTION: \$2,569.88

PROPERTY: 6664 Pack Rd. TAX YEAR: 2019

ROLL NUMBER: 3936.080.050.30540.0000 APPLICATION No.: 2019-39

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Yasmin Jiwani

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

DECISION: Cancel 173 days of 2019 realty taxes on an assessment of \$78,500

RT-Residential Full Taxable.

TAX REDUCTION: \$ 498.66

PROPERTY: 1226 Sandbar St. TAX YEAR: 2019

ROLL NUMBER: 3936.090.460.49682.0000 APPLICATION No.: 2019-40

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Yasmin Jiwani

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

DECISION: Cancel 264 days of 2019 realty taxes on an assessment of \$9,375 RT-

Residential Full Taxable.

TAX REDUCTION: \$ 90.87

PROPERTY: 1232 Sandbar St. TAX YEAR: 2019

ROLL NUMBER: 3936.090.460.49683.0000 APPLICATION No.: 2019-41

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Yasmin Jiwani

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

DECISION: Cancel 264 days of 2019 realty taxes on an assessment of \$4,075 RT-

Residential Full Taxable.

TAX REDUCTION: \$ 39.50

PROPERTY: 1236 Sandbar St. TAX YEAR: 2019

ROLL NUMBER: 3936.090.460.27967.0000 APPLICATION No.: 2019-38

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Yasmin Jiwani

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

DECISION: Cancel 309 days of 2019 realty taxes on an assessment of \$116,980

RT-Residential Full Taxable.

**TAX REDUCTION:** \$1,327.26

PROPERTY: 1105 Wellington Rd TAX YEAR: 2018

ROLL NUMBER: 3936.060.580.41100.0000 APPLICATION No.: 2018-69

ASSESSED WHITE OAKS MALL HOLDINGS LTD C/O BENTALL KENNEDY

PERSON(S): (CANADA)

APPLICANT(S): Altus Group

APPEAL REASON: Section 357/359, Repairs or renovations preventing normal use greater

than 3 months 357(1)(g) and Section 359, Gross or manifest errors.

DECISION: Cancel 98 days of 2018 realty taxes at a rate of 30% on an assessment

of \$160,382 CT–Commercial Full Taxable. Cancel 98 days of 2018 realty taxes at a rate of 30% on an assessment of \$4,289,779 ST–

Shopping Center Full Taxable.

TAX REDUCTION: \$12,972.29

PROPERTY: 784 Wharncliffe Rd S TAX YEAR: 2018

ROLL NUMBER: 3936.060.570.51100.0000 APPLICATION No.: 2018-73

ASSESSED MAPLEROSE HOLDINGS (CANADA) INC

PERSON(S):

APPLICANT(S): Neil Kepp - Paramount Properties Inc

APPEAL REASON: Section 357/359, Repairs or renovations preventing normal use greater

than 3 months 357(1)(g) and Section 359, Gross or manifest errors.

DECISION: Cancel 116 days of 2018 realty taxes at a rate of 30% on an

assessment of \$1,714,454 CT-Commercial Full Taxable.

**TAX REDUCTION: \$5,915.59** 

PROPERTY: 820 Wharncliffe Rd S TAX YEAR: 2018

ROLL NUMBER: 3936.060.570.50500.0000 APPLICATION No.: 2018-72

ASSESSED MAPLEROSE HOLDINGS (CANADA) INC

PERSON(S):

APPLICANT(S): Neil Kepp - Paramount Properties Inc

APPEAL REASON: Section 357/359, Repairs or renovations preventing normal use greater

than 3 months 357(1)(g) and Section 359, Gross or manifest errors.

DECISION: Cancel 92 days of 2018 realty taxes at a rate of 30% on an assessment

of \$177,281 CT-Commercial Full Taxable. Cancel 92 days of 2018 realty taxes at a rate of 30% on an assessment of \$313,528 ST-

Shopping Center Full Taxable.

**TAX REDUCTION:** \$1,343.11

PROPERTY: 5725 White Oak Road TAX YEAR: 2019

ROLL NUMBER: 3936.080.020.17110.0000 APPLICATION No.: 2019-44

ASSESSED City of London

PERSON(S):

APPLICANT(S): City of London - c/o Tony Staltari

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

DECISION: Cancel 365 days of 2019 realty taxes on an assessment of \$116,000

RT-Residential Full Taxable.

TAX REDUCTION: \$1,554.66

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

Assessed Person (Applicant)	App'tn No.	Property
129 Dundas Developments Inc. (129 Dundas Developments Inc c/o Stuart McCulloch)	2019-29	129 Dundas St. 3936.060.030.01000.0000
BASLAUGH PETER WOODSIDE (Mirian Mamaril-Padilla - RioCan Management Inc)	2018-77	943-945 Hamilton Rd 3936.040.500.03415.0000
City of London (City of London - c/o Tony Staltari)	2019-45	94 Oxford St. W 3936.010.190.04200.0000
City of London (City of London - c/o Tony Staltari)	2019-47	1400 Adelaide Street North 3936.020.430.38200.0000
City of London (City of London - c/o Tony Staltari)	2019-43	1510 Commissioners Road West 3936.040.640.31100.0000
City of London (City of London - c/o Yasmin Jiwani)	2019-36	2192 Evans Blvd. 3936.040.640.52765.0000
City of London (City of London - c/o Tony Staltari)	2019-44	5725 White Oak Road 3936.080.020.17110.0000
City of London (City of London - c/o Yasmin Jiwani)	2019-39	6664 Pack Rd. 3936.080.050.30540.0000
City of London (City of London - c/o Yasmin Jiwani)	2019-38	1236 Sandbar St. 3936.090.460.27967.0000
City of London (City of London - c/o Yasmin Jiwani)	2019-42	0 Lawson Rd. 3936.090.460.27968.0000
City of London (City of London - c/o Yasmin Jiwani)	2019-40	1226 Sandbar St. 3936.090.460.49682.0000
City of London (City of London - c/o Yasmin Jiwani)	2019-41	1232 Sandbar St. 3936.090.460.49683.0000
Joseph Edward O'Neil & Kathleen Anne O'Neil (Joseph E. O'Neil)	2019-24	567 King St. 3936.050.030.08500.0000
Luxurs Inc. (Luxurs Inc c/o Monika Spinney)	2017-177	167 Dundas St. 3936.060.040.00200.0000
Luxurs Inc. (Luxurs Inc c/o Monika Spinney)	2018-92	167 Dundas St. 3936.060.040.00200.0000
Luxurs Inc. (Luxurs Inc c/o Monika Spinney)	2019-31	167 Dundas St. 3936.060.040.00200.0000
MAPLEROSE HOLDINGS (CANADA) INC (Neil Kepp - Paramount Properties Inc)	2018-72	820 Wharncliffe Rd S 3936.060.570.50500.0000
MAPLEROSE HOLDINGS (CANADA) INC (Neil Kepp - Paramount Properties Inc)	2018-73	784 Wharncliffe Rd S 3936.060.570.51100.0000
WHITE OAKS MALL HOLDINGS LTD C/O BENTALL KENNEDY (CANADA) (Altus Group)	2018-69	1105 Wellington Rd 3936.060.580.41100.0000