

City of Mississauga Corporate Report



10.6

Date: October 27, 2022

To: Chair and Members of General Committee

From: Shari Lichterman, CPA, CMA, Commissioner of
Corporate Services and Chief Financial Officer

Originator's files:

Meeting date:
November 23, 2022

Subject

Strike off of Taxes Deemed Uncollectible

Recommendation

That unpaid taxes, charges, fees, penalties and interest totalling \$685,586.37 as outlined in the corporate report from the Commissioner of Corporate Services and Chief Financial Officer dated October 27, 2022 entitled "Strike-Off of Taxes Deemed Uncollectible" be written-off as uncollectible and removed from the tax roll.

Executive Summary

- Section 354 of the *Municipal Act, 2001* allows municipalities to remove unpaid taxes from the tax roll if the Council of the local municipality approves the recommendation of the treasurer to write off the taxes as uncollectible.
- \$685,586.37 of uncollectible property taxes, charges, fees, penalty and interest on 58 properties is being recommended for write-off.
- All collection efforts in accordance with Corporate Policy 04-02-03, Collection of Outstanding Property Taxes, have been exhausted.

Background

Section 354(2) (a) of the *Municipal Act, 2001* allows for the removal of unpaid taxes from the tax roll if the Council of the local municipality, on the recommendation of the Treasurer, writes off the taxes as uncollectible.

Comments

Staff have determined that taxes billed on the properties are uncollectible and the balance of taxes, fees and late payment charges should be written-off. All collection efforts in accordance with Corporate Policy 04-02-03, Collection of Outstanding Property Taxes, have been exhausted. Collection activities included assignment to the Bailiff.

Details of the properties including the reason and amounts being recommended for write-off are provided below.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-02-0-020-05500	2	0 GATEHOUSE DR	2021-2022	\$400.36

City purchased property on April 26, 2021. There was an increase in assessment which occurred after the sale transaction closed. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-04-0-097-29501	9	2420 SURVEYOR RD	2020-2022	\$13,886.37

The Region of Peel purchased this property on November 9, 2020 for use as a shelter. Property should have been exempt from taxation as of the purchase date. There was an error in updating the ownership by MPAC. A 2021 Tax Adjustment and 2022 PRAN were completed, changing the classification to exempt effective January 1, 2021. MPAC instructed the Region to appeal to the ARB, the ARB rejected the appeal. The balance of taxes, fees and late payment charges should be written-off as the property is exempt.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16222	5	0 AIRPORT RD	2007, 2015-2022	\$3,727.75

The Tenant vacated the space at the airport. Arrears are from 2007 Supplementary bill issued in 2010. The roll expired on January 1, 2011. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16223	5	0 AIRPORT RD	2007, 2015-2022	\$1,592.25

The Tenant vacated the space at the airport. Arrears are from 2007 Supplementary bill issued in 2010. The roll expired on January 1, 2011. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16224	5	0 AIRPORT RD	2007, 2015-2022	\$7,268.69

The Tenant vacated the space at the airport. Arrears are from 2007 Supplementary bill issued in 2010. The roll expired on January 1, 2011. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16225	5	0 AIRPORT RD	2007, 2015-2022	\$7,268.69

The Tenant vacated the space at the airport. Arrears are from 2007 Supplementary bill issued in 2010. The roll expired on January 1, 2011. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16226	5	0 AIRPORT RD	2007, 2015-2022	\$5,765.16

The Tenant vacated the space at the airport. Arrears are from 2007 Supplementary bill issued in 2010. The roll expired on January 1, 2011. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16239	5	0 AIRPORT RD	2007,2011, 2015-2022	\$672.60

The Tenant vacated the space at the airport. Arrears are from 2007 Supplementary bill issued in 2010. The roll expired on January 1, 2011. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16276	5	0 AIRPORT RD	2007, 2015-2022	\$3,115.40

The Tenant vacated the space at the airport. Arrears are from 2007 Supplementary bill issued in 2010. The roll expired on January 1, 2011. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16330	5	0 AIRPORT RD	2018-2022	\$602.53

The Tenant vacated the space at the airport. Their lease expired on June 30, 2018. The legislated deadline to cancel the remaining balance of taxes through an appeal has passed. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16341	5	0 AIRPORT RD	2020-2022	\$109.64

Account expired on January 1, 2022. Tax Appeal completed in October 2021 due to balance on account unable to assign to Bailiff. All other collection efforts exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16344	5	0 AIRPORT RD	2008-2009, 2015-2022	\$5,937.51

The Tenant vacated the space at the airport. Arrears are from 2008 and 2009 Supplementary bills issued in 2011 & 2013. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16345	5	0 AIRPORT RD	2008-2009, 2015-2022	\$11,502.62

The Tenant vacated the space at the airport. Arrears are from 2008 and 2009 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16346	5	0 AIRPORT RD	2008,2011, 2015-2022	\$20,650.61

The Tenant vacated the space at the airport. Arrears are from 2008 Supplementary bill issued in 2011. The roll expired on January 1, 2014. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16347	5	0 AIRPORT RD	2008-2010, 2015-2022	\$31,119.90

The Tenant vacated the space at the airport. Arrears are from 2008, 2009 and 2010 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16349	5	0 AIRPORT RD	2008, 2012-2013, 2015-2022	\$1,494.54

The Tenant vacated the space at the airport. Arrears are from 2008 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16354	5	0 AIRPORT RD	2008-2009, 2015-2022	\$2,347.25

The Tenant vacated the space at the airport. Arrears are from 2008 and 2009 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16356	5	0 AIRPORT RD	2010, 2012-2013, 2015-2022	\$1,175.08

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16357	5	0 AIRPORT RD	2010, 2012-2013, 2015-2022	\$4,412.53

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16358	5	0 AIRPORT RD	2010, 2012-2013, 2015-2022	\$3,197.43

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16359	5	0 AIRPORT RD	2008, 2012-2013, 2015-2022	\$4,180.17

The Tenant vacated the space at the airport. Arrears are from 2008 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16360	5	0 AIRPORT RD	2008-2010 2012-2022	\$45,133.96

The Tenant vacated the space at the airport. Arrears are from 2008, 2009 and 2010 Supplementary bills issued in 2011 and taxes from 2012 to 2020. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16363	5	0 AIRPORT RD	2008-2010, 2012-2013, 2015-2022	\$14,472.73

The Tenant vacated the space at the airport. Arrears are from 2008, 2009 and 2010 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16364	5	0 AIRPORT RD	2008-2022	\$68,089.18

The Tenant vacated the space at the airport. Arrears are from 2008, 2009 and 2010 Supplementary bills issued in 2011 and taxes from 2011 to 2020. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16365	5	0 AIRPORT RD	2008-2012, 2015-2022	\$34,363.02

The Tenant vacated the space at the airport. Arrears are from 2008 and 2009 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16366	5	0 AIRPORT RD	2008-2009, 2012-2013, 2015-2022	\$14,244.01

The Tenant vacated the space at the airport. Arrears are from 2008 and 2009 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16367	5	0 AIRPORT RD	2010-2011, 2015-2022	\$13,464.04

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011 and taxes for 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16369	5	0 AIRPORT RD	2010, 2015-2022	\$467.78

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16371	5	0 AIRPORT RD	2008-2010, 2012-2013, 2015-2022	\$21,006.00

The Tenant vacated the space at the airport. Arrears are from 2008, 2009 and 2010 Supplementary bills issued in 2011. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16372	5	0 AIRPORT RD	2010-2011, 2015-2022	\$9,939.84

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011 and taxes for 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16373	5	0 AIRPORT RD	2008, 2015-2022	\$7,928.57

The Tenant vacated the space at the airport. Arrears are from 2008 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16374	5	0 AIRPORT RD	2008, 2015-2022	\$1,322.55

The Tenant vacated the space at the airport. Arrears are from 2008 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16375	5	0 AIRPORT RD	2008-2009, 2012-2013, 2015-2022	\$11,881.25

The Tenant vacated the space at the airport. Arrears are from 2008 and 2009 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16376	5	0 AIRPORT RD	2009, 2012-2013, 2015-2022	\$1,187.92

The Tenant vacated the space at the airport. Arrears are from 2009 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16377	5	0 AIRPORT RD	2010, 2012-2013, 2015-2022	\$4,969.58

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16378	5	0 AIRPORT RD	2008-2009, 2012-2013, 2015-2022	\$14,169.01

The Tenant vacated the space at the airport. Arrears are from 2008 and 2009 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16379	5	0 AIRPORT RD	2009-2013, 2015-2022	\$28,898.28

The Tenant vacated the space at the airport. Arrears are from 2009 and 2010 Supplementary bills issued in 2011 and taxes for 2011, 2012 and 2013. The roll expired on January 1, 2020. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16380	5	0 AIRPORT RD	2008-2009, 2012-2013, 2015-2022	\$14,244.01

The Tenant vacated the space at the airport. Arrears are from 2008 and 2009 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16381	5	0 AIRPORT RD	2009-2011, 2015-2022	\$17,301.81

The Tenant vacated the space at the airport. Arrears are from 2009 and 2010 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16382	5	0 AIRPORT RD	2008, 2015-2022	\$7,776.07

The Tenant vacated the space at the airport. Arrears are from 2008 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16384	5	0 AIRPORT RD	2009, 2012-2013, 2015-2022	\$6,225.92

The Tenant vacated the space at the airport. Arrears are from 2009 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16385	5	0 AIRPORT RD	2009-2011, 2015-2022	\$17,226.81

The Tenant vacated the space at the airport. Arrears are from 2009 and 2010 Supplementary bills issued in 2011 and taxes from 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16386	5	0 AIRPORT RD	2008-2010, 2012-2013, 2015-2022	\$21,006.00

The Tenant vacated the space at the airport. Arrears are from 2008, 2009 and 2010 Supplementary bills issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16387	5	0 AIRPORT RD	2010-2011, 2015-2022	\$13,114.48

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16389	5	0 AIRPORT RD	2011-2013, 2015-2022	\$17,777.74

The Tenant vacated the space at the airport. Arrears are from 2011 Supplementary bill issued in 2012 and taxes from 2012 and 2013. The roll expired on January 1, 2017. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16390	5	0 AIRPORT RD	2013-2022	\$4,846.58

The Tenant vacated the space at the airport. Arrears are from 2013 and 2014 taxes. The roll expired on January 1, 2017. Bailiff was assigned for two other spaces occupied by the same tenant in the airport and this account was assigned to Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16391	5	0 AIRPORT RD	2010-2013, 2015-2022	\$19,263.27

The Tenant vacated the space at the airport. Arrears are from 2010 Supplementary bill issued in 2011. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16392	5	0 AIRPORT RD	2011-2022	\$2,621.66

The Tenant vacated the space at the airport. Arrears are from 2011 Supplementary bill issued in 2012. The roll expired on January 1, 2013. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16395	5	0 AIRPORT RD	2012-2022	\$26,889.66

The Tenant vacated the space at the airport. Arrears are from 2012 Supplementary bill issued in 2013 and taxes from 2013-2020. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16396	5	0 AIRPORT RD	2014-2022	\$17,123.70

The Tenant vacated the space at the airport. Arrears are from 2014, 2015 and 2016 Supplementary bills issued in 2016. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-16397	5	0 AIRPORT RD	2016-2022	\$15,848.58

The Tenant vacated the space at the airport. Arrears are from 2016 and 2017 Supplementary bills issued in 2017 and taxes from 2018 to 2020. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-60058	5	0 AIRPORT RD	2016-2022	\$7,674.40

The Tenant vacated the space at the airport. Arrears are from 2016 taxes. The roll expired on January 1, 2018. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-60121	5	0 AIRPORT RD	2016-2022	\$34,492.33

The Tenant vacated the space at the airport. Arrears are from 2016, 2017 and 2018 taxes. The roll expired on January 1, 2020. The tenant is currently bankrupt through receivership. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-60132	5	0 AIRPORT RD	2019-2022	\$1,575.92

The Tenant vacated the space at the airport. Arrears are from 2019 taxes. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-60141	5	0 AIRPORT RD	2020-2022	\$4,859.96

The Tenant vacated the space at the airport. Arrears are from 2020 taxes. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. The tenant filed for bankruptcy. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-60148	5	0 AIRPORT RD	2019-2022	\$5,481.29

The Tenant vacated the space at the airport. Arrears are from 2019 and 2020 taxes. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-113-60153	5	0 AIRPORT RD	2019-2022	\$8,207.46

The Tenant vacated the space at the airport. Arrears are from 2019, 2020 and 2021 taxes. The roll expired on January 1, 2022. This account was assigned to the Bailiff and Legal for collection. All collection efforts have been exhausted. The balance of taxes, fees and late payment charges should be written-off.

Roll No.	Ward	Address	Tax Year(s)	Amount
05-05-0-116-49388		1365 MID-WAY BLVD 38	2019-2022	\$63.92

The balance of fees and late payment charges should be written-off as the cost of collection would be in excess of the amount collected.

Engagement and Consultation

Collection activities include assignment to the Bailiff and acquired Legal opinion. For accounts at the airport, staff also consult with GTAA representatives in an effort to collect any outstanding tax balances.

Financial Impact

The tax write-off when approved will be charged back as follows:

City	\$122,312.95
Region	\$185,787.76
Education	<u>\$377,485.66</u>
Total	<u>\$685,586.37</u>

Conclusion

Taxes totalling \$685,586.37 have been deemed uncollectible and should be removed from the tax roll pursuant to section 354(2) (a) of the *Municipal Act, 2001*.



Shari Lichterman, CPA, CMA, Commissioner of Corporate Services and Chief Financial Officer
Prepared by: Christine Leduc, Supervisor, Collections