



**2004 Preliminary Tax Impact Study (June 2003 CVA Update)**  
**Estimated Tax Impact of Reassessment For 2004**  
 by Ward and Property

April 1, 2004  
 Page 1

Ward No.27		CVA Assessment		2004 CVA-Related Impact		2004 Additional Impacts		2004 Est.	
Address		2003	2004	Annualized	CVA Tax	2003 C&I Class Shift	Provincial	Total	
Roll Number	Tax Code	(2001 base)	(2003 base)	2003 Tax (1)	Impact \$	Full to Res and MR	Education Shift	Taxes	
<b>1 HIGHLAND AVE</b> 190410135006190	R Residential	2,174,000	2,665,000	21,556	1,522	23,078	498	117	23,694
<b>2 HIGHLAND AVE</b> 190410135005700	R Residential	1,602,000	1,885,000	15,885	439	16,323	352	83	16,759
<b>3 HIGHLAND AVE</b> 190410135006300	R Residential	3,261,000	3,728,000	32,335	-51	32,283	697	164	33,144
<b>4 HIGHLAND AVE</b> 190410135005600	R Residential	1,655,000	1,821,000	16,410	-641	15,769	340	80	16,190
<b>5 HIGHLAND AVE</b> 190410135006200	R Residential	2,515,000	2,859,000	24,938	-180	24,758	535	126	25,418
<b>6 HIGHLAND AVE</b> 190410135005500	R Residential	2,078,000	2,373,000	20,605	-55	20,549	444	104	21,098
<b>7 HIGHLAND AVE</b> 190410135006400	R Residential	893,000	1,091,000	8,855	593	9,448	204	48	9,700
<b>8 HIGHLAND AVE</b> 190410135005400	R Residential	2,701,000	2,987,000	26,782	-915	25,866	558	131	26,556
<b>9 HIGHLAND AVE</b> 190410135006500	R Residential	5,154,000	6,021,000	51,105	1,035	52,140	1,126	265	53,531
<b>10 HIGHLAND AVE</b> 190410135005300	R Residential	8,446,000	8,972,000	83,747	-6,052	77,695	1,678	395	79,767
<b>11 HIGHLAND AVE</b> 190410135006600	R Residential	3,028,000	3,605,000	30,024	1,194	31,218	674	159	32,051
<b>15 HIGHLAND AVE</b> 190410135006700	R Residential	3,220,000	4,004,000	31,928	2,745	34,673	749	176	35,598
<b>16 HIGHLAND AVE</b> 190410135005100	R Residential	2,186,000	2,451,000	21,675	-451	21,225	458	108	21,791
<b>19 HIGHLAND AVE</b> 190410135006800	R Residential	3,850,000	4,471,000	38,175	542	38,717	836	197	39,750
<b>20 HIGHLAND AVE</b> 190410135005000	R Residential	2,687,000	2,946,000	26,643	-1,132	25,511	551	130	26,192
<b>27 HIGHLAND AVE</b> 190410135006900	R Residential	2,586,000	2,671,000	25,642	-2,512	23,130	499	118	23,747
<b>45 HIGHLAND AVE</b> 190410135007000	R Residential	2,441,000	2,684,000	24,204	-961	23,243	502	118	23,862

\*1 "2003 Annualized" taxes have been adjusted to reflect annualized supplementary or omitted assessments, assessment appeal changes, tax reductions or in year assessment changes, and taxation at fully occupied status for commercial and industrial properties in accordance with provincial legislation. For residential properties, represents annualized full 2003 CVA taxation.

\*\*2 The full CVA tax for 2004 excludes any impact from municipal levy or provincial education levy changes for 2004 and assumes a tax rate which raises the same levy as in 2003 within each class. The full CVA tax does not reflect any mitigation measures (e.g. capping, phase-in or rebate programs).

\*\*\*3 Ontario Regulation 73/03 prescribes rules relating to tax ratios, which may result in a tax shift from commercial and industrial to residential and multi-residential. It is further anticipated that the use of a province-wide uniform residential tax rate will result in a residential education levy increase for Toronto in 2004.



**2004 Preliminary Tax Impact Study (June 2003 CVA Update)**  
**Estimated Tax Impact of Reassessment For 2004**  
 by Ward and Property

Ward No.27		CVA Assessment		2004 CVA-Related Impact		2004 Additional Impacts		2004 Est.	
Address		2003	2004	Annualized	CVA Tax	2003 C&I Class Shift	Provincial	Total	
Roll Number	Tax Code	(2001 base)	(2003 base)	2003 Tax (1)	Impact \$	Full to Res and MR	Education Shift	Taxes	
<b>47 HIGHLAND AVE</b> 190410135007060	R Residential	3,205,000	3,577,000	31,779	-804	30,976	669	157	31,802
<b>49 HIGHLAND AVE</b> 190410135007100	R Residential	4,450,000	4,407,000	44,124	-5,961	38,163	824	194	39,181
<b>55 HIGHLAND AVE</b> 190410135007200	R Residential	1,976,000	2,356,000	19,593	809	20,402	441	104	20,946
<b>56 HIGHLAND AVE</b> 190410135004900	R Residential	2,134,000	2,451,000	21,160	65	21,225	458	108	21,791
<b>57 HIGHLAND AVE</b> 190410135007300	R Residential	2,161,000	2,404,000	21,428	-610	20,818	449	106	21,373
<b>58 HIGHLAND AVE</b> 190410135004800	R Residential	1,232,000	1,473,000	12,216	540	12,756	275	65	13,096
<b>60 HIGHLAND AVE</b> 190410135004700	R Residential	1,890,000	2,182,000	18,740	155	18,895	408	96	19,399
<b>61 HIGHLAND AVE</b> 190410135007400	R Residential	1,507,000	1,773,000	14,943	411	15,354	332	78	15,763
<b>62 HIGHLAND AVE</b> 190410135004600	R Residential	2,964,000	3,219,000	29,390	-1,514	27,875	602	142	28,619
<b>63 HIGHLAND AVE</b> 190410135007500	R Residential	1,047,000	1,149,000	10,382	-432	9,950	215	51	10,215
<b>64 HIGHLAND AVE</b> 190410135004500	R Residential	1,180,000	1,298,000	11,700	-460	11,240	243	57	11,540
<b>65 HIGHLAND AVE</b> 190410135007600	R Residential	1,502,000	1,807,000	14,893	755	15,648	338	80	16,065
<b>66 HIGHLAND AVE</b> 190410135004400	R Residential	1,166,000	1,284,000	11,562	-443	11,119	240	57	11,416
<b>73 HIGHLAND AVE</b> 190410152001900	R Residential	1,693,000	1,907,000	16,787	-273	16,514	357	84	16,954
<b>75 HIGHLAND AVE</b> 190410152002000	R Residential	1,060,000	1,232,000	10,510	158	10,669	230	54	10,953
<b>77 HIGHLAND AVE</b> 190410152002100	R Residential	673,000	1,047,000	6,673	2,394	9,067	196	46	9,309
<b>78 HIGHLAND AVE</b> 190410148000500	R Residential	1,296,000	1,446,000	12,851	-329	12,522	270	64	12,856
<b>79 HIGHLAND AVE</b> 190410152002200	R Residential	602,000	1,799,000	5,969	9,610	15,579	336	79	15,994

\*1 "2003 Annualized" taxes have been adjusted to reflect annualized supplementary or omitted assessments, assessment appeal changes, tax reductions or in year assessment changes, and taxation at fully occupied status for commercial and industrial properties in accordance with provincial legislation. For residential properties, represents annualized full 2003 CVA taxation.  
 \*\*2 The full CVA tax for 2004 excludes any impact from municipal levy or provincial education levy changes for 2004 and assumes a tax rate which raises the same levy as in 2003 within each class. The full CVA tax does not reflect any mitigation measures (e.g. capping, phase-in or rebate programs).  
 \*\*\*3 Ontario Regulation 73/03 prescribes rules relating to tax ratios, which may result in a tax shift from commercial and industrial to residential and multi-residential. It is further anticipated that the use of a province-wide uniform residential tax rate will result in a residential education levy increase for Toronto in 2004.



**2004 Preliminary Tax Impact Study (June 2003 CVA Update)**  
**Estimated Tax Impact of Reassessment For 2004**  
 by Ward and Property

Ward No.27 Address	CVA Assessment		2004 CVA-Related Impact		2004 Additional Impacts		2004 Est. Total Taxes	
	2003 (2001 base)	2004 (2003 base)	Annualized 2003 Tax (1)	CVA Tax Impact \$	2003 C&I Class Shift Full to Res and MR	Provincial Education Shift		
<b>80 HIGHLAND AVE</b> 190410148000400 R Residential	1,273,000	1,390,000	12,622	-586	12,037	260	61	12,358
<b>81 HIGHLAND AVE</b> 190410152002300 R Residential	1,684,000	1,882,000	16,698	-400	16,297	352	83	16,732
<b>82 HIGHLAND AVE</b> 190410148000300 R Residential	1,119,000	1,156,000	11,096	-1,085	10,011	216	51	10,278
<b>84 HIGHLAND AVE</b> 190410148000200 R Residential	829,000	887,000	8,220	-539	7,681	166	39	7,886
<b>85 HIGHLAND AVE</b> 190410152002400 R Residential	1,757,000	1,970,000	17,422	-362	17,060	368	87	17,515
<b>86 HIGHLAND AVE</b> 190410148000100 R Residential	825,000	1,016,000	8,180	618	8,798	190	45	9,033
<b>87 HIGHLAND AVE</b> 190410152002500 R Residential	1,575,000	1,946,000	15,617	1,235	16,852	364	86	17,301
<b>89 HIGHLAND AVE</b> 190410152002600 R Residential	1,695,000	2,207,000	16,807	2,305	19,112	413	97	19,622
<b>93 HIGHLAND AVE</b> 190410152002700 R Residential	1,511,355	1,550,865	14,986	-1,556	13,430	290	68	13,788
<b>94 HIGHLAND AVE</b> 190410151000800 R Residential	703,000	769,000	6,971	-311	6,659	144	34	6,837
<b>96 HIGHLAND AVE</b> 190410151000700 R Residential	1,673,000	1,979,000	16,589	549	17,137	370	87	17,595
<b>98 HIGHLAND AVE</b> 190410151000600 R Residential	889,000	1,235,000	8,815	1,880	10,695	231	54	10,980
<b>100 HIGHLAND AVE</b> 190410151000500 R Residential	1,119,000	1,229,000	11,096	-453	10,643	230	54	10,927
<b>102 HIGHLAND AVE</b> 190410151000400 R Residential	728,000	832,000	7,219	-14	7,205	156	37	7,397
<b>104 HIGHLAND AVE</b> 190410151000300 R Residential	582,000	632,000	5,771	-298	5,473	118	28	5,619
<b>106 HIGHLAND AVE</b> 190410151000200 R Residential	670,000	750,000	6,643	-149	6,495	140	33	6,668
<b>108 HIGHLAND AVE</b> 190410151000100 R Residential	719,000	773,000	7,129	-435	6,694	145	34	6,872

\*1 "2003 Annualized" taxes have been adjusted to reflect annualized supplementary or omitted assessments, assessment appeal changes, tax reductions or in year assessment changes, and taxation at fully occupied status for commercial and industrial properties in accordance with provincial legislation. For residential properties, represents annualized full 2003 CVA taxation.  
 \*\*2 The full CVA tax for 2004 excludes any impact from municipal levy or provincial education levy changes for 2004 and assumes a tax rate which raises the same levy as in 2003 within each class. The full CVA tax does not reflect any mitigation measures (e.g. capping, phase-in or rebate programs).  
 \*\*\*3 Ontario Regulation 73/03 prescribes rules relating to tax ratios, which may result in a tax shift from commercial and industrial to residential and multi-residential. It is further anticipated that the use of a province-wide uniform residential tax rate will result in a residential education levy increase for Toronto in 2004.