

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: July 30, 2019

SUBJECT: 357/358 Applications for Tax Adjustment
Re: 737 Scott Street (2019) Roll# 5912-030-001-11200-0000

BACKGROUND

Attached is the 357/358 Application for reconsideration of assessment and adjustment for 2019 taxes for 737 Scott Street. This is resulting from the purchase of the land by the RRDSSAB where under section 3(1)9 of the Assessment Act, DSSABs are considered to be “local boards” and are treated in the same manner with respect to property tax exemption as those owned by municipalities.

The Municipality may object to the applications for the above referenced properties filed under Section 39.1 of the *Assessment Act*. In accordance with Section 357 (5) of the *Municipal Act* on or before September 30 of the year following the year in respect of which the application was made, Council shall hold a meeting at which the applicants may make presentation to council.

Section 357 (5) (b) of the *Municipal Act* states that the Municipality must notify the applicant(s) of the meeting by mail sent 14 days before the meeting. Notice of Hearing to consider this Section 357/358 application for 2019 was mailed to the applicant on July 29, 2019 indicating notification that the public hearing is scheduled for Monday, August 12, 2019.

Application made under Sec 357/358/359 of the Municipal Act, 2001

MPAC's RESPONSE

Owner name(s) RAINY RIVER DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD
Roll number 5912-030-001-11200-0000
Property location 737 SCOTT ST
Property description PALB E PT LOT 403 E PT LOT 404 PCL 12607 10385
Municipality/Local taxing authority FORT FRANCES TOWN

Application number
Application reason Classification Change
Received date February 25, 2019
Claim relief period From: January 01, 2019 - To: December 31, 2019
Taxation year 2019

Current Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR VL R T	32,500	22,500	22,500	22,500	22,500	22,500
Total	32,500	22,500	22,500	22,500	22,500	22,500

Change to the Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR VL E -	22,413	22,500	22,435	22,457	22,478	22,500
Total	22,413	22,500	22,435	22,457	22,478	22,500

MPAC Remarks

DSSABs are considered to be "local boards" within the meaning of section 3 (1) 9 of the Assessment Act. Consequently, lands owned by DSSABs are treated in the same manner as those owned by municipalities with respect to property tax exemption.

MPAC Representative:
Date:

Mark Cawston
March 06, 2019

**SECTION ☒ 357 / ☐ 358 / ☐ 359 APPLICATION
TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD**

Application/Appeal #:
Taxation Year: <u>2019</u>

Municipality: TOWN OF FORT FRANCES Roll Number: 59-18-030-001-112 00
 Property Address: 737 SCOTT ST Applicant Name: RR DIST. SOCIAL SVCS ADMIN BD.
 Owner Name: RR DIST. SOCIAL SVCS ADMIN BOARD Contact Number: (807) 874-6349
 Mailing Address: 450 SCOTT ST Alternative Number: _____
FORT FRANCES ON P99112 Email Address: _____

Reason for s357 application: (Check one box - applicable to s357 only)

<input type="checkbox"/> Ceases to be liable for tax at rate it was taxed - 357(1)(a)	<input type="checkbox"/> Became vacant or excess land - 357(1)(b)
<input checked="" type="checkbox"/> Became exempt - 357(1)(c)	<input type="checkbox"/> Sickness or extreme poverty - 357(1)(d.1)
<input type="checkbox"/> Razed by fire, demolition or otherwise - 357(1)(d)(i)	<input type="checkbox"/> Mobile unit removed - 357(1)(e)
<input type="checkbox"/> Damaged and substantially unusable - 357(1)(d)(ii)	<input type="checkbox"/> Gross or manifest clerical/factual error - 357(1)(f)
<input type="checkbox"/> Repairs/Repairs preventing normal use (min. 3 months) - 357(1)(g)	

Details of Reason for s357, s358 or s359 application: PROPERTY PURCHASED BY SOCIAL SERVICES BOARD TO BUILD A GARAGE FOR STORAGE PURPOSES.
 Effective from: 01/01/19 to 12/31/19 Applicant Signature: [Signature] Date: 02/25/19
 (MM/DD/YY) (MM/DD/YY)

ASSESSMENT REPORT: MUNICIPALITY				TREASURER'S RECOMMENDATION TO COUNCIL				
Assessment Roll As Returned		Revised Since Roll Return <input type="checkbox"/>		Assessment Report		School Bd: <input type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other		
		Enter Revisions Below		<input type="checkbox"/> No Change in Assessment		<input type="checkbox"/> S357 Required for Next Year		
RTC/RTQ	2005 Base-year CVA	2008 Base-year CVA	Current Phased Assessment	Revised RTC/RTQ	Revised 2005 Base-year CVA	Revised 2008 Base-year CVA	Revised Current Phased Assessment	Change to Current Phased Assessment
<u>RTQ</u>			<u>88,500</u>					
Revised:				Reason for Change:				
Reason Original Assessment Revised:								

TREASURER'S REPORT ON TAX LIABILITY					
RTC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy

Recommended: ☐ No Adjustment ☐ Adjustment ☐ Cancellation ☐ Refund Total Amount: _____

Comments: _____

Treasury Position: _____ Signature: _____ Date: ____/____/____

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION: Hearing Date (MM/DD/YY): ____/____/____

☐ Approved ☐ Amended & Approved ☐ Not Approved ☐ Applicant Did Not Appear ☐ Application Abandoned

Reason: _____

Appeared for Applicant: _____ Appeared for Municipality: _____

Signature of Council/ARB Member: _____ Name/Title: _____

Batch: HH070032019RRDS

Tax		
Rate Code	Description	Levy Amount
EEPRT	Ed - English Public Res/Farm	-\$36.23
MRTEP	Mun-English Public Res/Farm	-\$378.59
Levy Total		-\$414.82

*** END OF REPORT ***

Date: 2019-07-03 1:39:02 PM
User: hhatch

Town of Fort Frances
Assessment Changes Report

Page: 1

Journal: PTASM00000141

Batch: HH07032019357RR
2019 357 - RRDSSAB

Document	Roll #	Lot Qtr	Block Sec Twp Rge Mer
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11060 030001112000000 403

Primary Owner: RAINY RIVER DISTRICT

Assessment Year: 2019 Assessment Date: 2019-07-03

Change Code: 357 357/358 Applications

Assessment Change Type: Write Offs

Current/New	Base	Code	Description	Land	Improvements	Other	Current Value Assessment
Current	General	RTEP	Res/Farm Tx:Full - EPubSup	0	0	22,500	22,500
				0	0	0	
New	General	E N	Exempt - NoSup	0	0	22,478	
				0	0	0	
New	General	RTEP	Res/Farm Tx:Full - EPubSup	0	0	-22,500	
				0	0	0	

*** END OF REPORT ***