

TO: Mayor Avis & Members of Council

FROM: Laurie Witherspoon, Treasurer

DATE: August 5, 2014

SUBJECT: MOS – Requests for Reconsideration

Re: 1013 Frenette Ave (2014) Roll #5912-030-003-14603-0000
945 McKenzie Ave. N. (2014) Roll #5912-020-006-03600-0000
428 Second Street E. (2014) Roll #5912-020-004-02500-0000
704 Armit Ave (2014) Roll #5912-020-005-03000-0000

BACKGROUND

Attached are the Minutes of Settlement for the 2014 taxation years under Section 39.1 of the *Assessment Act* from MPAC with regard to the following properties:

1. 1013 Frenette Ave. – Residential (RT) CVA reduction from 353,000 to 345,500 resulting from updated property data;
2. 945 McKenzie Ave. N. – Residential (RT) CVA reduction from 277,500 to 256,000 resulting from adjustment bases on similar properties;
3. 428 Second Street E. – Residential (RT) CVA reduction from 207,500 to 197,386 resulting from updated structure data;
4. 704 Armit Ave. – Residential (RT) CVA reduction from 113,000 to 105,500 resulting from adjustment bases on similar properties;

The Municipality may object to the *Request for Consideration Minutes of Settlement* applications within 90 days after receiving the notice for the above referenced properties filed under Section 39.1 of the *Assessment Act* as listed on the M.O.S. applications.

That total financial impact of the Minutes of Settlement is \$881.41 consisting of a reduction of municipal revenue of \$786.77 and education revenue of \$94.64 as listed in the attached Write-offs/Tax Account Adjustment worksheet.

RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council receive the Minutes of Settlement for properties located at 1013 Frenette Avenue, 945 McKenzie Avenue N., 428 Second Street E. and 704 Armit Avenue for the 2014 taxation year.

Council Approval of This Report Will Agree to the recommendation of the Administration and Finance Executive Committee to receive the Minutes of Settlement for properties located at 1013 Frenette Avenue and 945 McKenzie Avenue N., 428 Second Street E. and 704 Armit Avenue for the 2014 taxation year.

2014 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

[illegible]

MOS: 2014-00002

06/25/2014 14:04 8072742831
U600222 3/3 0514 RIR-MOS

WEST END MOTORS

PAGE 01/02



MUNICIPAL PROPERTY
ASSESSMENT CORPORATION
SOCIÉTÉ D'ÉVALUATION
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Request for Reconsideration Minutes of Settlement 2014 Tax Year

Questions?

Call 1 866 296-MPAC (6722)
1 877 889-MPAC (6722) TTY
Monday to Friday - 8 a.m. to 5 p.m.
Web www.mpac.ca
Fax 1 866 297-6703
Write P.O. Box 9808 Toronto, ON M1S 5T9

AVIS CHAD ALLAN
AVIS LYNNE MARLENE
1013 FRENETTE AVE
FORT FRANCES ON P9A 3V5

If you have any accessibility needs,
please contact MPAC for assistance.

The Municipal Property Assessment Corporation (MPAC) received a Request for Reconsideration (RfR) for the property identified below. As a result of MPAC's review, we recommend your property assessment be revised according to the settlement shown below.

Roll number	59-12-030-003-14603-0000	
Property location and description	1013 FRENETTE AVE PLAN SM33 PT BLK 32 PT CLSD AV 48R2195 PART 2 PCL 32-2	
Municipality	FORT FRANCES TOWN	
Property Assessment	Current	Revised
2012 Current Value	\$383,000	\$368,000
2008 Current Value	\$323,000	\$323,000
Property Classification	Residential (RT)	Residential (RT)
Tax Year	Phased-In Assessment	Phased-In Assessment
2014	\$353,000	\$345,500
2015	\$368,000	\$356,750
2016	\$383,000	\$368,000

Reason(s) why your property assessment changed

- Updated property data

Please see reverse

Please check the appropriate box and sign below

I ☒ accept my revised assessment


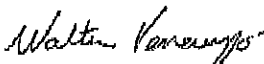
or

I ☐ reject my revised assessment.

By signing, I agree the Request for Reconsideration (RfR) process is completed.

- I understand that if I accept the recommendation;
 - the revised phased-in assessments will be used by my municipality to adjust my property taxes; and
 - if I have already filed an Appeal to the Assessment Review Board (ARB), my Appeal is withdrawn.
- I understand that if I reject the recommendation;
 - my property assessment will remain unchanged for the current year; and
 - I have the option of appealing to the Assessment Review Board by September 03, 2014.
- I understand that a supplementary or omitted assessment may be made for any changes to the property not yet assessed.

You must sign and return this form for the change to take effect this year.

Signature of property owner/representative X 	Print Name X Charles A.V. 3	Date (yyyy/mm/dd) 2014/06/20
Signature of MPAC representative X 	Walter Veneruzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2014/05/26
Objection by Municipality		
Municipal Signature X	Print Name X	Date (yyyy/mm/dd)

To finalize your RfR, your signed Minutes can be mailed in the prepaid envelope provided or faxed to 1 866 297-6703.

Last date for a Municipal Appeal: October 18, 2014

PLEASE NOTE: If there is any change in the law that affects the determination of the adjusted 2008 CVA used as the starting point to determine the phased-in assessments in these Minutes of Settlement, MPAC reserves the right to re-state the phase-in amounts included in the Settlement to comply with the statutory or regulatory change.

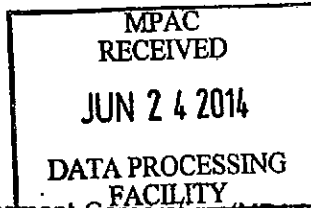
Tax Year: 2014 Roll Number: 59-12-030-003-14603-0000



MUNICIPAL PROPERTY
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SOCIÉTÉ D'ÉVALUATION
FONCIÈRE DES MUNICIPALITÉS

Mos: 2014-00003
**Request for Reconsideration
Minutes of Settlement 2014 Tax Year**

BROWN DOUGLAS DENNIS C
BROWN JOANNE BEVERLY
945 MCKENZIE AVE N
FORT FRANCES ON P9A 2B5

**Questions?**

Call 1 866 296-MPAC (6722)
1 877 889-MPAC (6722) TTY
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Fax 1 866 297-6703
Write P.O. Box 9808 Toronto, ON M1S 5T9

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The Municipal Property Assessment Corporation (MPAC) received a Request for Reconsideration (RfR) for the property identified below. As a result of MPAC's review, we recommend your property assessment be revised according to the settlement shown below.

Roll number	59-12-020-006-03600-0000	
Property location and description	945 MCKENZIE AVE N PLAN SM58 LOT 36 N PT LOT 35 AND SM33 S 7' 6TH ST E RP 48 R2804 PART 1 AND 2 PCL 36-1 AND PCL STREET 3 SEC SM58	
Municipality	FORT FRANCES TOWN	
Property Assessment	Current	Revised
2012 Current Value	\$319,000	\$276,000
2008 Current Value	\$236,000	\$236,000
Property Classification	Residential (RT)	Residential (RT)
Tax Year	Phased-in Assessment	Phased-in Assessment
2014	\$277,500	\$256,000
2015	\$298,250	\$266,000
2016	\$319,000	\$276,000

Reason(s) why your property assessment changed

- Adjustment based on similar properties

Please see reverse

Please check the appropriate box and sign below

I ☒ accept my revised assessment

or

I ☐ reject my revised assessment.

By signing, I agree the Request for Reconsideration (RfR) process is completed.

- I understand that if I accept the recommendation;
 - the revised phased-in assessments will be used by my municipality to adjust my property taxes; and
 - if I have already filed an Appeal to the Assessment Review Board (ARB), my Appeal is withdrawn.
- I understand that if I reject the recommendation;
 - my property assessment will remain unchanged for the current year; and
 - I have the option of appealing to the Assessment Review Board by September 17, 2014.
- I understand that a supplementary or omitted assessment may be made for any changes to the property not yet assessed.

You must sign and return this form for the change to take effect this year.

Signature of property owner/representative X <i>Doug Brown</i>	Print Name X DOUG BROWN	Date (yyyy/mm/dd) 2014/06/17
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Signature of MPAC representative X <i>Walter Veneruzzo</i>	Walter Veneruzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2014/06/09
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Objection by Municipality

Municipal Signature X	Print Name X	Date (yyyy/mm/dd)
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To finalize your RfR, your signed Minutes can be mailed in the prepaid envelope provided or faxed to 1 866 297-6703.

Last date for a Municipal Appeal: October 18, 2014

PLEASE NOTE: If there is any change in the law that affects the determination of the adjusted 2008 CVA used as the starting point to determine the phased-in assessments in these Minutes of Settlement, MPAC reserves the right to re-state the phase-in amounts included in the Settlement to comply with the statutory or regulatory change.

Tax Year: 2014 Roll Number: 59-12-020-006-03600-0000



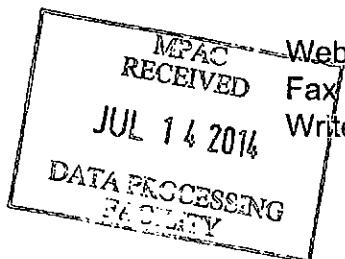
MUNICIPAL PROPERTY
ASSESSMENT CORPORATION
SOCIÉTÉ D'ÉVALUATION
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Mos: 2014-00004

Request for Reconsideration Minutes of Settlement 2014 Tax Year

Questions?

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If you have any accessibility needs,
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The Municipal Property Assessment Corporation (MPAC) received a Request for Reconsideration (RfR) for the property identified below. As a result of MPAC's review, we recommend your property assessment be revised according to the settlement shown below.

Roll number 59-12-020-004-02500-0000

Property location and description 428 SECOND ST E
PLAN M69 BLK 1 LOT 12 TO 13 PCL NO 6517

Municipality FORT FRANCES TOWN

Property Assessment	Current	Revised
2012 Current Value	\$227,000	\$202,000
2008 Current Value	\$188,000	\$192,772
Property Classification	Residential (RT)	Residential (RT)
Tax Year	Phased-in Assessment	Phased-in Assessment
2014	\$207,500	\$197,386
2015	\$217,250	\$199,693
2016	\$227,000	\$202,000

Reason(s) why your property assessment changed

- Updated structure data

Please see reverse

Please check the appropriate box and sign below

I ☒ accept my revised assessment

or

I ☐ reject my revised assessment.

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 - I have the option of appealing to the Assessment Review Board by October 01, 2014.
- I understand that a supplementary or omitted assessment may be made for any changes to the property not yet assessed.

You must sign and return this form for the change to take effect this year.

Signature of property owner/representative X <i>John Myers</i>	Print Name X <i>John Myers</i>	Date (yyyy/mm/dd) <i>2014/07/08/</i>
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Signature of MPAC representative X <i>Walter Veneruzzo</i>	Walter Veneruzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2014/06/23
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Objection by Municipality

Municipal Signature X	Print Name X	Date (yyyy/mm/dd)
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To finalize your RfR, your signed Minutes can be mailed in the prepaid envelope provided or faxed to 1 866 297-6703.

Last date for a Municipal Appeal: October 28, 2014

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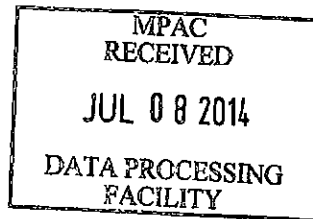
Tax Year: 2014 Roll Number: 59-12-020-004-02500-0000



MUNICIPAL PROPERTY
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MOS: 2014-00005
Request for Reconsideration
Minutes of Settlement 2014 Tax Year

MCKAY EARL DALE
RR 1
DEVLIN ON POW 1C0

**Questions?**

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The Municipal Property Assessment Corporation (MPAC) received a Request for Reconsideration (RfR) for the property identified below. As a result of MPAC's review, we recommend your property assessment be revised according to the settlement shown below.

Roll number	59-12-020-005-03000-0000	
Property location and description	704 ARMIT AVE PLAN M73 BLK 1 LOT 1 PCL 4829	
Municipality	FORT FRANCES TOWN	
Property Assessment	Current	Revised
2012 Current Value	\$129,000	\$114,000
2008 Current Value	\$97,000	\$97,000
Property Classification	Residential (RT)	Residential (RT)
Tax Year	Phased-in Assessment	Phased-in Assessment
2014	\$113,000	\$105,500
2015	\$121,000	\$109,750
2016	\$129,000	\$114,000

Reason(s) why your property assessment changed

- Adjustment based on similar properties

Please see reverse

Please check the appropriate box and sign below

I ☒ accept my revised assessment

or

I ☐ reject my revised assessment.

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Signature of property owner/representative X <i>Earl Dale McKay</i>	Print Name X EARL DALE MCKAY	Date (yyyy/mm/dd) 2014/07/01
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Signature of MPAC representative X <i>Walter Veneruzzo</i>	Walter Veneruzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2014/06/09
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Objection by Municipality

Municipal Signature X	Print Name X	Date (yyyy/mm/dd)
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Tax Year: 2014 Roll Number: 59-12-020-005-03000-0000