



**TOWN OF FORT FRANCES**  
**ADMINISTRATION & FINANCE DIVISION**  
**TREASURY REPORT 2012/119**

**TO:** Mayor Avis & Members of Council  
**FROM:** Laurie Witherspoon, Treasurer  
**DATE:** December 11, 2012  
**SUBJECT:** 357/358 Applications for Tax Adjustment  
Re: 814 Scott Street (2012) 5912 030 002 02700 0000

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**BACKGROUND**

Attached are the 357/358 Application for reconsideration of assessment and adjustment of 2012 taxes for 814 Scott Street resulting from cessation of bakery operations.

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 presentations to council.

Section 357 (5) (b) of the *Municipal Act* states that the Municipality must notify the applicants of the meeting by mail sent 14 days before the meeting. Notice of Hearing to consider these Section 357/358 applications were mailed to the applicants on November 30, 2012 indicating notification that the public hearing is scheduled for Monday, December 17, 2012.

**RECOMMENDATION**

The Administration & Finance Executive Committee recommends that Council approve the adjustment of 2012 taxes under Section 357/358 of the *Municipal Act* for 814 Scott Street property located in Fort Frances.

Council Approval of This Report Will Agree to the recommendation of the Administration and Finance Executive Committee to approve the adjustment of 2012 taxes under Section 357/358 of the *Municipal Act* for 814 Scott Street property located in Fort Frances.

Administration & Finance Division  
Civic Centre

Operations & Facilities Division  
Fifth Street & Wright Avenue  
Phone: 807-274-9893  
Fax: 807-274-7360

Civic Centre  
320 Portage Avenue  
Phone: 807-274-5323  
Fax: 807-274-8479  
email: town@fort-frances.com



Planning & Development Division  
Civic Centre

Community Services Division  
740 Scott Street P9A 1H8  
Phone: 807-274-4561

Mailing Address:  
320 Portage Avenue  
Fort Frances, Ontario  
P9A 3P9

[www.fort-frances.com](http://www.fort-frances.com)

November 30, 2012

Joan Anderson  
Rostes Maple Leaf Bakery Ltd.  
R.R. #2, RMB 218-8  
Fort Frances, ON  
P9A 3M3

Dear Ms. Anderson:

*Re: Hearing to Consider Section 357/358 Applications*

Please be advised that a public hearing has been scheduled for immediately following the Committee of the Whole Meeting of Council on Monday, December 17, 2012 in the Council Chambers located at the Civic Centre, 320 Portage Avenue, Fort Frances. The Committee of the Whole begins at 5:30 p.m.

The Council of the Town of Fort Frances will be conducting the hearing to consider Section 357/358 Applications, including the applications with regard to your property located at 814 Scott Street in Fort Frances.

The hearing will give you the opportunity to speak to the application (copy of applications enclosed) if you should so desire.

Sincerely,

Laurie A. Witherspoon, CMO  
Treasurer

Enc.

## 2012 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

[illegible]

MPAC  
RECEIVED

NOV 09 2012

THUNDER BAY

DTS# 5724578  
PAC 654 PC 471

SECTION 357/358 APPLICATION

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appeal #

Taxation Year:

2012

Municipality: FORT FRANCES

Roll Number: 5912-030-002-027-00

Property Address: 214 Scott St

Applicant Name: Joan Anderson

Owner Name: Rossmore Leaf

Contact Number: 724-9087

Mailing Address: Box 2, RMB 218-8

Alternative Num: \_\_\_\_\_

Fort Frances, ON P7A 3M3

Reason for Application: (Check one box only)

☒ Ceases to be liable for tax at rate it was taxed - 357(1)(a)

☐ Sickness or extreme poverty - 357(1)(d.1)

☐ Became exempt - 357(1)(c)

☐ Mobile unit removed - 357(1)(e)

☐ Razed by fire, demolition or otherwise - 357(1)(d)(i)

☐ Gross or manifest clerical/factual error - 357(1)(f)

☐ Damaged and substantially unusable - 357(1)(d)(ii)

☐ Repairs/Reno's preventing normal use (min. 3 months) - 357(1)(g)

Details of Reason: Bakery no longer in operation since 2010. Class change from IT to CT is being requested. Property has been for sale since closed.

Effective from: 01/01/12 to 12/31/12

Applicant Signature: Joan Anderson Date: 11/01/12  
(MM/DD/YY) (MM/DD/YY)

ASSESSMENT REPORT: MUNICIPALITY

ASSESSOR

Assessment Roll  
As Returned

Revised Since  
Roll Return

☐

Enter Revisions Below

Assessment Report

School Bd: ☐ Eng ☐ Fr ☐ Other

☐ No Change in Assessment

☐ 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
IT								

Revised:			

Reason for Change (Assessor Comments):

Reason Original Assessment Revised:

Assessor Name:

Signature:

Date:

TREASURER'S REPORT ON TAX LIABILITY

RTC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy
IT	- 41,000	.05832186	12	(2391.20)	2391.20
CT	41,000	.04554747	12	1867.45	1981.31
RT					981.70
					5341.21

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund

Total Amount \$523.75

Comments:

**Application made under Sec 357/358/359 of the Municipal Act, 2001  
MPAC'S RESPONSE**

Mun: **FORT FRANCES**  
Roll #: **5912 030 002 02700**  
Address: **814 SCOTT ST**

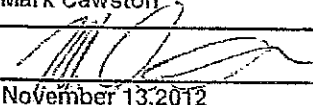
Application #: **5724578**  
Application Reason: **357(1)(a) ceased to be liable at tax rate**  
Tax Year: **2012**  
Claimed Relief Period: **From Jan 1 To Dec 31**

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Property Class	2008 CVA as returned or most recently revised for taxation year noted in application	2012 Assmt as returned or most recently revised	CVA as revised (Sec 40 or Sec 39.1) if applicable OR after the correction of a factual error	Notional CVA of Structure damaged, demolished, razed or removed OR undergoing repairs or renovations	Notional CVA of Property (land and any remaining bldgs.) after damage, demolition, razing or removal OR undergoing repairs or renovations	Assessment		
						2005 CVA (not applicable for 2012 taxation)	2008 CVA*	2012 Assmt (same as 2008 CVA)
COM CT	43,500	43,500				N/A	0	0
IND IT	41,000	41,000				N/A		
RU RT	52,500	52,500				N/A		
						N/A		
TO:						N/A		
COM CT	84,500					N/A	84,500	84,500
RU RT	52,500					N/A	52,500	52,500
						N/A		

\* This is the CVA and classification, that would have been returned for the taxation year of the application in order to reflect the physical circumstances and use set out in the application provided that those circumstances had existed at roll return.

**MPAC's Remarks:**

MPAC has confirmed that the business attributed to the Industrial portion has ceased operations. Industrial portion was removed for 2012 CVA, tax year 2013 - no further application is needed for 2013 tax year.

MPAC Representative Name: **Mark Cawston**  
MPAC Representative Signature:   
Date: **November 13, 2012**