



ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2014/99

TO: Mayor Avis & Members of Council
FROM: Laurie Witherspoon, Treasurer
DATE: October 7, 2014
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 786 Kings Hwy (2014) Roll # 5912-010-004-00500-0000
213 Sixth Street W (2014) Roll # 5912-001-007-09600-0000

BACKGROUND

Attached are the 357/358 Applications for reconsideration of assessment and adjustment of 2014 taxes for 786 Kings Hwy. for the period of June 3 – December 31, 2014 resulting from commercial building demolition and 213 Sixth Street W. resulting from cease of business operations therefore reverting back to residential assessment and tax rate.

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 applicant(s) of the meeting by mail sent 14 days before the meeting. Notice of Hearing to consider these Section 357/358 applications for 2014 was mailed to the applicants on September 25, 2014 indicating notification that the public hearing is scheduled for Tuesday, October 14, 2014.

RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council approve the adjustment of 2014 taxes under Section 357/358 of the *Municipal Act* for properties located at 786 Kings Highway and 213 Sixth Street W 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 2014 taxes under Section 357/358 of the *Municipal Act* for properties located at 786 Kings Highway and 213 Sixth Street W. in Fort Frances.

2014 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

[illegible]

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

September 25, 2014

David & Sheila Simmons
1712 Colonization Rd. W.
Fort Frances, Ontario
P9A 2V1

Dear Mr. & Mrs. Simmons

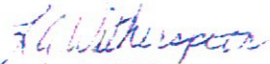
Re: Hearing to Consider Section 357/358 Applications

Please be advised that a public hearing has been scheduled for immediately following the Committee of the Whole Meeting of Council on Tuesday, October 14, 2014 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 application with regard to the property located at 213 Sixth Street W. in the Town of Fort Frances for a tax rate change for the commercial portion that has not been in operation prior to January 1, 2014.

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.



Unmailed N/A *08/11/14*

SECTION 357/358 APPLICATION

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appellate #

Taxation Year
2014

Municipality: TOWN OF FRANCES Roll Number: 54-12-010-007-096.00
 Property Address: 213 SIXTH STW Applicant Name: DAVID SIMMONS
 Owner Name: DAVID & SHEILA SIMMONS Contact Number: 807-274-7655
 Mailing Address: 401712 COLONIZATION RDW Alternative Num: _____
PORT FRANCES ON, LA 211

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: COMMERCIAL PROPERTIES HAS NOT BEEN IN OPERATION FOR A FEW YEARS - EXIST DATE UNKNOWN PREVIOUS TO 2014

Effective from: 01/01/14 to 12/31/14 Applicant Signature: David Simmons Date: 08/11/14
 (MM/DD/YY) (MM/DD/YY)

ASSESSMENT REPORT: MUNICIPALITY				ASSESSOR				
Assessment Roll As Returned	Revised Since Roll Return	<input type="checkbox"/>	Enter Revisions Below	Assessment Report	School Bd:	<input type="checkbox"/> Eng	<input type="checkbox"/> Fr	<input type="checkbox"/> Other
	<input type="checkbox"/> No Change in Assessment <input type="checkbox"/> 8357 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

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
CT	-26,650	.04561874	365	-1215.74	3,283.35
RTP	26,650	.01890815	365	503.90	

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount: -711.84

Comments: _____

Treasury Position: Treasurer Signature: A. G. Witherspoon Date: 09/25/14

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION: Hearing Date (MM/DD/YY): 10/14/14

☐ 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: _____

442:2014-00004

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

MPAC'S RESPONSE

Taxing Authority:	Town of Fort Frances	Application #:	7973149
Roll #:	5912 010 007 096 00	Application Reason:	No longer in business
Address:	213 Sixth St W	Tax Year:	2014
		Claimed Relief Period:	From 01-Jan To 31-Dec

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Property Class	2012 CVA as returned or most recently revised for taxation year noted in application	2014 Phased-In Amount 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. (CVA)	Notional Value of Structure damaged, demolished, razed or removed OR undergoing repairs or renovations (CVA)	Notional Value of Property (land and any remaining bldgs.) after damage, demolition, razing or removal OR undergoing repairs or renovations (CVA)	Assessment			
						2008 CVA	2012 CVA	2014 Phased-In Value Attributed to Value in (H)	2013 Phased-In Value Attributed to Value in (H)
FROM								0	0
RT	118,200	109,350				100,500	118,200	109,350	104,925
CT	28,800	26,650				24,500	28,800	26,650	25,575
								0	0
TO								0	0
RT	147,000	136,000				125,000	147,000	136,000	130,500
								0	0
								0	0

MPAC's Remarks:

MPAC has learned that the business at the property has ceased. MPAC will remove commercial portion.

Factor Methodology

Shown below 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.

Property Class	2008 CVA	2012 CVA	2014 Phased-In Value	2013 Phased-In Value	Factor Methodology Applied
RT	\$125,000	\$147,000	136,000	130,500	PSDF
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	

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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

September 25, 2014

Northco Commerce Corporation
1001 William St. Ste 101-B
Thunder Bay, Ontario
P7B 6M1

Dear Property Owner


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 Tuesday, October 14, 2014 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 application with regard to the property located at 786 Kings Highway in the Town of Fort Frances resulting from structure demolition on June 3, 2014.

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.



Signature of Council/ARB Member _____ Name/Title _____

442: 2014-00005

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

MPAC'S RESPONSE

Taxing Authority:	Town of Fort Frances	Application #:	7915782
Roll #:	5912 010 004 00500	Application Reason:	Demolition
Address:	786 Kings Hwy	Tax Year:	2014
		Claimed Relief Period:	From 03-Jun To Dec.31

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Property Class	2012 CVA as returned or most recently revised for taxation year noted in application	2014 Phased-In Amount 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. (CVA)	Notional Value of Structure damaged, demolished, razed or removed OR undergoing repairs or renovations (CVA)	Notional Value of Property (land and any remaining bldgs.) after damage, demolition, razing or removal OR undergoing repairs or renovations (CVA)	Assessment			
						2008 CVA	2012 CVA	2014 Phased-In Value Attributed to Value in (H)	2013 Phased-In Value Attributed to Value in (H)
CT	180,000	180,000		135,500	44,500	256,000	180,000	180,000	180,000
								0	0
TO:								0	0
CX	63,289	44,500				63,289	44,500	44,500	44,500
								0	0
								0	0
								0	0
								0	0

MPAC's Remarks:

Structure was demolished June 3, 2014. MPAC will remove building from Assessment Roll. Property now Vacant commercial land.

Factor Methodology

Shown below 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.

Property Class	2008 CVA	2012 CVA	2014 Phased-In Value	2013 Phased-In Value	Factor Methodology Applied
CX	\$63,289	\$44,500	44,500	44,500	PSDF
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	