

**TO:** Mayor Avis & Members of Council  
**FROM:** Laurie Witherspoon, Treasurer  
**DATE:** September 2, 2014  
**SUBJECT:** Request for Reconsideration M.O.S.  
RE: 1319 Idylwild Drive (2013 & 2014) Roll # 5916-030-007-19400-0000

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## **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. 1319 Idylwild Drive – Residential (RT) CVA reduction of prior Supp/Omit from 25,625 to 21,683 and reduces the effective date from November 1/13 to December 1/13 for 2013 taxation year and CVA reduction from 25,750 to 21,789 for 2014 taxation year resulting from changes value due to condition of structures.

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 \$120.84 consisting of a reduction of municipal revenue of \$107.63 and education revenue of \$13.22 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 property located at 1319 Idylwild Drive for the 2013 and 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 property located at 1319 Idylwild Drive in Fort Frances for the 2013 and 2014 taxation year.

**2014 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS**[illegible]



MUNICIPAL PROPERTY  
ASSESSMENT CORPORATION  
SOCIÉTÉ D'ÉVALUATION  
FONCIÈRE DES MUNICIPALITÉS

MOS: 2013-00038  
**Request for Reconsideration  
Property Assessment Change Notice  
Minutes of Settlement 2013 Tax Year**

MORRISON TARA LYNN  
MORRISON WILLIAM ROBERT  
SITE 101-8  
RR 1 STN MAIN  
FORT FRANCES ON P9A 3M2

**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](http://www.mpac.ca)

Fax 1 866 297-6703

Write P.O. Box 9808 Toronto, ON M1S 5T9

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** 59-12-030-007-19400-0000  
**Property location and description** 1319 IDYLWILD DR  
PLAN SM88 LOT 21 PCL 20-2  
**Municipality** FORT FRANCES TOWN

Property Assessment	Current	Revised
Increase in assessed value as of Jan 1, 2012	\$26,000	\$22,000
Increase in assessed value as of Jan 1, 2008	\$25,500	\$21,577
<b>Effective Date</b>	November 01, 2013	December 01, 2013
<b>Property Classification</b>	Residential (RT)	Residential (RT)
<b>Tax Year</b>	<b>Phased-in Assessment</b>	<b>Phased-in Assessment</b>
2013	\$25,625	\$21,683
2014	\$25,750	\$21,789
2015	\$25,875	\$21,894
2016	\$26,000	\$22,000

**Reason(s) why your property assessment changed**

- Changed value due to condition of structure(s)

Please see reverse

Please check the appropriate box and sign below

☒ accept my revised assessment

or

☐ 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 assessment 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 October 29, 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>William F. Morrison</i>	Print Name x William F. Morrison	Date (yyyy/mm/dd) 2014/07/16
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Signature of MPAC representative x <i>Walter Venenuzzo</i>	Walter Venenuzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2014/07/21
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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: November 27, 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: 2013 Roll Number: 59-12-030-007-19400-0000



MUNICIPAL PROPERTY  
ASSESSMENT CORPORATION  
SOCIÉTÉ D'ÉVALUATION  
FONCIÈRE DES MUNICIPALITÉS

MOS: 2014-00006

# Request for Reconsideration Property Assessment Change Notice Minutes of Settlement 2014 Tax Year

MORRISON TARA LYNN  
MORRISON WILLIAM ROBERT  
SITE 101-8  
RR 1 STN MAIN  
FORT FRANCES ON P9A 3M2

### Questions?

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2014	\$25,750	\$21,789
2015	\$25,875	\$21,894
2016	\$26,000	\$22,000

### Reason(s) why your property assessment changed

- Change in property use

Please see reverse

Please check the appropriate box and sign below

I ☒ accept my revised assessment


or

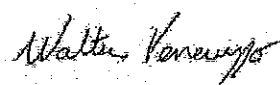
I ☐ reject my revised assessment.

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

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- 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 	Print Name Tara Morrison	Date (yyyy/mm/dd) 2014/08/07
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Signature of MPAC representative X 	Walter Veneruzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2014/07/21
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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: 59-12-030-007-19400-0000

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## 2013-2016 Phase-in Assessment Summary: 59-12-030-007-194-00

 Roll Number:  
[2009](#) | [2010](#) | [2011](#) | [2012](#) | [2013](#) | [2014](#) | [Next](#) | [Done](#)
[See Tracking Detail](#)
**Fort Frances Town, 59-12-030-007-194-00, 1319 IDYLWILD DR, MORRISON TARA LYNN**

### 2013-2016 Phase-in History:

Posted	Reason	Effective Date	Billable Taxes	Tax Adj. Summary	Municipal Flag	Details
May 27, 2013	Complete 2013 Billing Details		RT = 6,753.64	<input checked="" type="checkbox"/>	<input type="text" value="Processed"/>	<a href="#">Show All</a>
Jun 27, 2014	Supp/Omit (Non-Cap)	Nov 1, 2013	RT = 6,834.26	<input checked="" type="checkbox"/>	<input type="text" value="Processed"/>	<a href="#">Show</a>
Aug 15, 2014	Recon on Supp/Omit	Dec 1, 2013	RT = 6,788.31	<input checked="" type="checkbox"/>	<input type="text" value="Processed"/>	<a href="#">Below</a>

Posted: Aug 15, 2014 | Reason: Recon on Supp/Omit Effective Date: Dec 1, 2013

	A		B		C = B - A if B - A is +ve otherwise C = 0		B - 75% * C	B - 50% * C	B - 25% * C	B			
RTC/Q	2008 Base Year CVA : Start Point	2008 Base Year CVA Change	2012 Base Year CVA : Destination	2012 Base Year CVA Change	Cumulative CVA Change for Phase-In	Tax Year CVA Change	2013 CVA	2014 CVA	2015 CVA	2016 CVA	CVA Tax	2013 Billable Taxes	Tax Adjustments

#### STARTING VALUE 2013

Effective Date: Jan 1, 2013 Billable Days: 365

RT 357,000 364,000 +7,000 358,750 360,500 362,250 364,000 6,753.64 ✓

#### Recon on Supp/Omit

Effective Date: Dec 1, 2013 Billable Days: 31

RT 378,577 +21,577 386,000 +22,000 +7,423 +21,683 380,433 382,289 384,144 386,000 7,161.84 6,788.31 -45.95 ✓

2012 Rates	RT	2013 Rates	RT
Education	0.00221000	Education	0.00212000
General	0.01648896	General	0.01670548
Total	0.01869896	Total	0.01882548

[See Tracking Detail](#)