



TOWN OF FORT FRANCES
ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2013/97

TO: Mayor Avis & Members of Council
FROM: Laurie Witherspoon, Treasurer
DATE: October 9, 2013
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 417 Portage Ave. (2013) Roll # 5912 020 007 10400 0000
1209 Second St E. (2013) # 5912 030 006 11400 0000

BACKGROUND

Attached are the 357/358 Application for reconsideration of assessment and adjustment of 2013 taxes for 417 Portage Ave. resulting from motel units demolished/removed from property and 1209 Second Street E. resulting from house demolished/removed from property.

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 was mailed to the applicants on September 30, 2013 indicating notification that the public hearing is scheduled for Tuesday, October 15, 2013.

RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council approve the adjustment of 2013 taxes under Section 357/358 of the *Municipal Act* for 417 Portage Ave and 1209 Second Street E. properties 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 2013 taxes under Section 357/358 of the *Municipal Act* for 417 Portage Ave and 1209 Second Street E. properties located in Fort Frances.

2013 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

Batch #	Year Affected	Roll #	Assessment Change	RTC/RTQ	Municipal Rate	School Rate	Municipal Amount	English Public	English Separate	French Public	French Separate	No Sup School	Capping Adjust	Penalty/ Interest	BIA	TOTAL
172 Days	2013	2.7.104	-48,000	CT	0.03307687	0.01260	-748.17					-285.00				-1,033.17
219 Days	2013	3.6.114	-26,000	RTEP	0.01670548	0.00212	-260.61	-33.07								-293.68
357 Application							-1,008.78	-33.07	0.00	0.00	0.00	-285.00	0.00	0.00	0.00	-1,326.85

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 30 2013

Midtown Hotel FF Ltd.
Jack Mutz/Ryan Hyatt
P.O. Box 416
Fort Frances, Ontario
P9A 3M7

Dear Mr. Mutz/Mr. Hyatt:

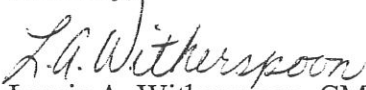
Re: Hearing to Consider Section 357/358 Applications

Please be advised that a public hearing has been scheduled for immediately following the Committee of the Whole Meeting of Council on Tuesday, October 15, 2013 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 417 Portage Ave. in the Town of Fort Frances for structure demolition.

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.

DTS # 6010732
PC 10 PC 450

SECTION 357/358 APPLICATION

Application/Appeal #

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Taxation Year:

2013

Municipality: Fort Frances

Roll Number: 5112-020-007-104-00

Property Address: 417 Portage Ave

Applicant Name: Ryan & Cathie Metz

Owner Name: Milton Hotel FR Ltd

Contact Number: *2745347 (Ryan or Cathie)

Mailing Address: PO Box 416 Stn Main

Alternative Num: _____

F.F. ON P9A 3M7

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: Units on Church St side demolished / removed from property.

Effective from: 01/12/13 to 12/31/13 Applicant Signature: [Signature] Date: 07/22/13
(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 checked="" type="checkbox"/> Other
		<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
CT			207,000	159,000				48,000
RTEP			20,000	20,000				0

Revised: _____

Reason for Change (Assessor Comments): _____

Reason Original Assessment Revised: _____

Assessor Name: _____ Signature: _____ Date: 1/1

TREASURER'S REPORT ON TAX LIABILITY					
RTC/RTQ	Taxable Assessment Reduction	Tax Rate	(Days) / Months	Tax Adjustment	Original Levy
CT	48,000	0.04567687	172	1,033.17	9,455.11

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount 1,033.17

Comments: _____

Treasury Position: Treasurer Signature: [Signature] Date: 09/30/13

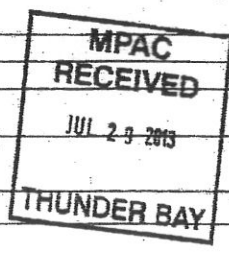
COUNCIL OR ASSESSMENT REVIEW BOARD DECISION: Hearing Date (MM/DD/YY): 15/10/13

☐ 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: 2013-00002

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

Taxing Authority:	Town of Fort Frances	Application #:	6010732
Roll #:	5912 020 007 10400	Application Reason:	357 (1)(d)(i) Demolition
Address:	417 Portage Ave	Tax Year:	2013
Claimed Relief Period:		From:	13-Jul 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	2013 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	2013 Phased-In Value Attributed in Value in (H)	2012 Assmt (same as 2008 CVA)
FROM:								0	0
CT	207,000					214,000	207,000	207,000	214,000
RT	20,000					21,000	20,000	20,000	21,000
TO:								0	0
CT				48,000		164,377	159,000	159,000	164,377
RT						21,000	20,000	20,000	21,000
								0	0
								0	0

MPAC's Remarks:

MPAC confirmed demolition of structure by site visit Sep 23/13.

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	2013 Phased-In Value	2012 Assmt (same as 2008 CVA)	Factor Methodology Applied
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	

MPAC Representative Name:

Mark Cawston

MPAC Representative Signature:



Date:

24-Sep-13

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 30 2013

Sandra I. Gosselin
1220 Strachan Place, Apt # 106
Fort Frances, Ontario
P9A 3M2

Dear Ms. Gosselin:

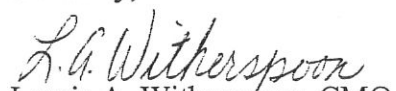
Re: Hearing to Consider Section 357/358 Applications

Please be advised that a public hearing has been scheduled for immediately following the Committee of the Whole Meeting of Council on Tuesday, October 15, 2013 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 1209 Second St. E. in the Town of Fort Frances for demolition of house.

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.

JS# 5936291
PAC NO PC100

SECTION 357/358 APPLICATION

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appeal #

Taxation Year:

2013

Municipality: Town of Fort Frances

Roll Number: 59-12-030-006-114-00

Property Address: 1209 Second St E

Applicant Name: Sandra Gosselin

Owner Name: Sandra Gosselin

Contact Number: (905) 274-7531

Mailing Address: 1220 Strickland Place

Alternative Num: _____

Apt #106 F.F. ON P9A3M2

MPAC

RECEIVED

JUL 10 2013

THUNDER BAY

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: HOUSE REMOVED FROM PROPERTY

Effective from: 05/27/13 to 12/31/13
(MM/DD/YY)

Applicant Signature: [Signature]

Date: 07/03/13
(MM/DD/YY)

ASSESSMENT REPORT:

MUNICIPALITY

Assessment Roll
As Returned

Revised Since
Roll Return ☐

Enter Revisions Below

ASSESSOR

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
<u>RTEP</u>			<u>56,000</u>				<u>30,000</u>	<u>-26,000</u>

Revised:

Reason for Change (Assessor Comments):

Reason Original Assessment Revised:

Assessor Name: _____

Signature: _____

Date: 1/1

TREASURER'S REPORT ON TAX LIABILITY

RTC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy
<u>RTEP</u>	<u>- 26,000</u>	<u>.01882548</u>	<u>219</u>	<u>293.68</u>	<u>1,054.23</u>

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund

Total Amount 293.68

Comments:

Treasury Position: Treasurer

Signature: A.G. Witherspoon

Date: 30/09/13

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY): 15/10/13

☐ 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: 2013-00003

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

Taxing Authority:	Fort Frances	Application #:	# 5936291
Roll #:	5912 030 006 114 00	Application Reason:	Demolition
Address:	1209 Second St E	Tax Year:	2013
Claimed Relief Period:		From	May, 27 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	2013 Phased-In Amount as returned or most recently revised	CVA as revised (Sec 44 or Sec 25.1) 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	2013 Phased-In Value Attributed to Value in (H)	2012 Assmt. (same as 2008 CVA)
RT	56,000	56,000		26,000	30,000	57,000	56,000	56,000	57,000
								0	0
TO:								0	0
RT	30,000					30,536	30,000	30,000	30,536
								0	0
								0	0
								0	0
								0	0

MPAC's Remarks:

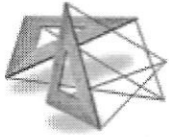
House was demolished on or about May 27, 2013.

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	2013 Phased-In Value	2012 Assmt. (same as 2008 CVA)	Factor Methodology Applied
RT	\$30,536	\$30,000	30,000	30,536	PSDF
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	

MPAC Representative Name:	Monte Ross
MPAC Representative Signature:	<i>Monte Ross</i>
Date:	Sept. 24, 2013



Travis Rob/Frances
09/30/2013 09:24 AM

To Laurie Witherspoon/Frances@Frances
cc
bcc
Subject Re: MIDTOWN 357 APPLICATIONS;

Hi Laurie,

I can confirm that both of the structures outlined in these applications have been demolished. The property 1209 Second Street has a new house and garage in the final stages of construction as we speak and I will advise the tax department of the issuance of the occupancy permit for that structure.

Regards,

Travis

Travis Rob, EIT
Chief Building Official
Town of Fort Frances
P: (807) 274-5323 ext. 252
F: (807) 274-8479
C: (807) 275-9757
Laurie Witherspoon/Frances



Laurie Witherspoon/Frances
09/27/2013 04:39 PM

To Travis Rob/Frances@Frances, Faye Platt/Frances@Frances
cc
Subject MIDTOWN 357 APPLICATIONS;

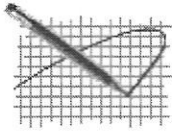
Travis/Faye

Please provide any comments that you may have on the attached 357 applications.

Thanks
Laurie A. Witherspoon, CMO
Treasurer
Town of Fort Frances
320 Portage Ave.
Fort Frances, ON P9A 3P9
Phone: (807) 274-5323 Ext. 248
Fax: (807) 274-8479



- MIDTOWN 357 APPLICATIONS.pdf



Faye Flatt/Frances
09/27/2013 04:52 PM

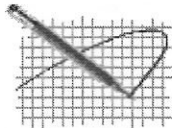
To Laurie Witherspoon/Frances@Frances
cc Mark McCaig/Frances@Frances
bcc
Subject Re: MIDTOWN 357 APPLICATIONS;

Laurie,
There are no planning concerns regarding the attached applications.

Faye

N. Faye Flatt, AMCT, ACST, CPT
Municipal Planner
Town of Fort Frances,
www.fort-frances.com/departments/planning-zoning
(ph) 807-274-5323 ex. 275
(fax) 807-274-8479

Laurie Witherspoon/Frances



Laurie Witherspoon/Frances
09/27/2013 04:39 PM

To Travis Rob/Frances@Frances, Faye Flatt/Frances@Frances
cc
Subject MIDTOWN 357 APPLICATIONS;

Travis/Faye

Please provide any comments that you may have on the attached 357 applications.

Thanks
Laurie A. Witherspoon, CMO
Treasurer
Town of Fort Frances
320 Portage Ave.
Fort Frances, ON P9A 3P9
Phone: (807) 274-5323 Ext. 248
Fax: (807) 274-8479



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