



**ADMINISTRATION & FINANCE DIVISION  
TREASURY REPORT 2019/65**

**TO:** Administration & Finance Executive Committee  
**FROM:** Dawn Galusha, Treasurer  
**DATE:** July 30, 2019  
**SUBJECT:** 357/358 Applications for Tax Adjustment  
Re: 335 Scott Street (2019) Roll# 5912-020-002-04200-0000

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**BACKGROUND**

Attached is the 357/358 Application for reconsideration of assessment and adjustment for 2019 taxes for 335 Scott Street resulting from a demolition of a building for the land to be used as a parking lot.

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 presentation 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 this Section 357/358 application for 2019 was mailed to the applicant on July 29, 2019 indicating notification that the public hearing is scheduled for Monday, August 12, 2019.

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

### MPAC's RESPONSE

Owner name(s) GOODDAY WHOLESALERS (CROZIER) LTD  
Roll number 5912-020-002-04200-0000  
Property location 335 SCOTT ST  
Property description PLAN ALB E1/2 LOT 358 PCL 8509  
Municipality/Local taxing authority FORT FRANCES TOWN

Application number  
Application reason Demolition/Razed by Fire  
Received date January 07, 2019  
Claim relief period From: January 01, 2019 - To: December 31, 2019  
Taxation year 2019

#### Current Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR COM CT	174,000	155,000	155,000	155,000	155,000	155,000
<b>Total</b>	<b>174,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>	<b>155,000</b>

#### Change to the Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR COM CT	68,477	61,000	61,000	61,000	61,000	61,000
<b>Total</b>	<b>68,477</b>	<b>61,000</b>	<b>61,000</b>	<b>61,000</b>	<b>61,000</b>	<b>61,000</b>

#### MPAC Remarks

Structure demolished Dec 18/18. Tax app processed for 2018 tax year to Vacant land at COM CT used for hotel parking and rental parking spaces.

MPAC Representative:  
Date:

Mark Cawston  
January 14, 2019

SECTION ☒ 357 / ☐ 358 / ☐ 359 APPLICATION  
TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appeal #:

Taxation Year:

2019

Municipality:

TOWN OF FORT FRANCES

Roll Number:

59-12-020-002-042-00

Property Address:

835 SCOTT ST

Applicant Name:

WADE FRIESEN

Owner Name:

GOODAY WHOLESALES (CROZIER) LTD

Contact Number:

275-5683

Mailing Address:

653 ELM AVE

Alternative Number:

FORT FRANCES ON P9A 303

Email Address:

Reason for s357 application: (Check one box – applicable to s357 only)

- ☐ Ceases to be liable for tax at rate it was taxed – 357(1)(a) ☐ Became vacant or excess land – 357(1)(b)  
☐ Became exempt – 357(1)(c) ☐ Sickness or extreme poverty – 357(1)(d.1)  
☒ Razed by fire, demolition or otherwise – 357(1)(d)(i) ☐ Mobile unit removed – 357(1)(e)  
☐ Damaged and substantially unusable – 357(1)(d)(ii) ☐ Gross or manifest clerical/factual error – 357(1)(f)  
☐ Repairs/Reno's preventing normal use (min. 3 months) – 357(1)(g)

Details of Reason for s357, s358 or s359 application:

BUILDING DOWN - TO BE USED AS  
PARKING LOT

Effective from:

01/01/19 to 12/31/19

Applicant Signature:

Wade Friesen

Date:

12/19/19

ASSESSMENT REPORT: MUNICIPALITY

TREASURER'S RECOMMENDATION TO COUNCIL

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

CT

155,000

Revised:

Reason for Change:

Reason Original Assessment Revised:

TREASURER'S REPORT ON TAX LIABILITY

RTC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy

Recommended :

☐

No Adjustment

☐

Adjustment

☐

Cancellation

☐

Refund

Total Amount

Comments:

Treasury Position:

Signature:

Date:

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY):

\_\_\_ / \_\_\_ / \_\_\_

- ☐ 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:

Date: 2019-07-03 1:09:13 PM  
User: hhatch  
Batch: HH07032019357GO

Town of Fort Frances  
Distribution Summary  
Property Taxes

Account Number	Account Description	Amount
10-001-0000-0040-10241	Taxes Receivable- Current	
60-180-1823-0140-40014	Commercial Taxable Full - T	-\$4,407.73
10-010-0150-0122-50014	Commercial Tax Full - T (Including D	\$430.66
10-010-0151-0122-50014	Commercial Tax Full - T (Including D	\$3,034.22
		\$942.85
Report Total:		\$0.00

\*\*\* E N D   O F   R E P O R T \*\*\*

Journal: PTASM00000140

Batch: HH07032019357  
2019 357 - GOODDAY

Document	Roll #	Lot Qtr	Block  Sec  Twp  Rge  Mer
11059	020002042000000	358	ALB

Primary Owner: GOODDAY WHOLESALERS

Assessment Year: 2019    Assessment Date: 2019-07-03  
Change Code: 357    357/358 Applications  
Assessment Change Type: Write Offs

Current/New	Base	Code	Description	Land	Improvements	Other	Current Value Assessment
Current	General	CTN	Com Tx:Full - NoSup	0	0	155,000	
				0	0	0	
New	General	CTN	Com Tx:Full - NoSup	0	0	-94,000	
				0	0	0	

\*\*\* END OF REPORT \*\*\*