

TO: Mayor Avis & Members of Council
FROM: Laurie Witherspoon, Treasurer
DATE: August 5, 2014
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 601 Kings Hwy (2012, 2013 & 2014) Roll # 5912-010-002-07800-0000

BACKGROUND

Attached are the 357/358 Application for reconsideration of assessment and adjustment of 2012, 2013 and 2014 taxes for 601 Kings Hwy. resulting from change of use from demolish of a dwelling structure from April 15, 2012 to December 31, 2014.

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 2012, 2013 and 2014 was mailed to the applicant on July 24, 2014 indicating notification that the public hearing is scheduled for Monday, August 11, 2014.

RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council approve the adjustment of 2012, 2013 and 2014 taxes under Section 357/358 of the *Municipal Act* for 610 Kings Hwy 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, 2013 and 2014 taxes under Section 357/358 of the *Municipal Act* for property located at 610 Kings Hwy in Fort Frances.

2014 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
261/366 Days	2012	1.2.07800	-10,000	RTEP	0.01648896	0.00221	-117.59	-15.76								-133.35
	2013	1.2.07800	-10,750	RTEP	0.01670548	0.00212	-179.58	-22.79								-202.37
	2014	1.2.07800	-11,500	RTEP	0.01687815	0.00203	-194.10	-23.35								-217.45
								-491.27	-61.89	0.00	0.00	0.00	0.00	0.00	0.00	-553.17
35/358 Application																

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

July 24, 2014

OH-SHKI-BE-MA-TE-ZE-WIN Inc
P.O. Box 608
Fort Frances, Ontario
P9A 3M9

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 Monday August 11, 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 applications with regard to property located 601 Kings Highway in the Town of Fort Frances for a structure demolished on or before April 15, 2012.

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.

Emailed to MPAC - May 14/14-82

SECTION 357(358) APPLICATION
TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appeal #

Taxation Year:
2012

Municipality: FORT FRANCES Roll Number: 59-12-010-002-078-00
Property Address: 601 KINGS HWY Applicant Name: CATHY HANDBERG
Owner Name: FFTAHS INC. Contact Number: 807-274-2042
Mailing Address: P.O. BOX 608 FAX i Num: 807-274-2050
FF. ON PPA 3m9

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: Sm. secondary dwelling was demolished.

Effective from: 04.11.12 to 12.31.12 Applicant Signature: Cathy Handberg Date: 05.14.14
(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	2006 Base-year CVA	2008 Base-year CVA	Current Phased Assessment	Revised RTC/RTQ	Revised 2006 Base-year CVA	Revised 2008 Base-year CVA	Revised Current Phased Assessment	Change to Current Phased Assessment
<u>RTP</u>			<u>231,000</u>	<u>221,000</u>				

Reason for Change (Assessor Comments):

Reason Original Assessment Revised:

Assessor Name: Signature: Date: 1/1/14

TREASURER'S REPORT ON TAX LIABILITY:

RTC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy
<u>RTP</u>	<u>-10,000</u>	<u>0.01869896</u>	<u>261</u>	<u>133 35</u>	<u>4,319.46</u>

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount \$133.35

Comments:

Treasury Position: Treasurer Signature: L.G. Wicks Date: 07.23.14

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY): 08.11.14

☐ 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: 2012-00011

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

Mun: Fort Frances
Roll #: 5912 010 002 078 00
Address: 601 Kings Hwy


7558997
Application Reason: Demolition
Tax Year: 2012
Claimed Relief Period: From To
April 15 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 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	Notional Value of Structure damaged, demolished, razed or removed OR undergoing repairs or renovations	Notional Value of Property (land and any remaining bldgs.) after damage, demolition, razing or removal OR undergoing repairs or renovations	Assessment		
						2005 CVA	2008 CVA*	2012 Phased-In Assmt
RT	178,000	231,000		10,000	221,000	178,000	231,000	231,000
TO:								
RT	170,294	221,000				170,294	221,000	221,000

* This is the CVA and classification, that will be, or would have been, returned for the taxation year following the application year in order to reflect the physical circumstances and use set out in the application provided that those circumstances and use continued to exist in the following year

MPAC's Remarks:

MPAC has confirmed that the structure has been demolished effective April 15, 2012.
MPAC has removed the structure from the roll and the 2012 phased - in value is \$221,000.
The 358 application was filed May 14, 2014.
Sec. 358 does not allow for demolitions, it is generally for gross or manifest clerical errors.

MPAC Representative Name: Monte Ross
MPAC Representative Signature: 
Date: July 15, 2014
Municipal Approval:

SECTION 357(358) APPLICATION

Application/Appeal #

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Taxation Year
2013

Municipality: FORT FRANCES Roll Number: 59-12-010-002078-00
 Property Address: 601 KINGS HWY Applicant Name: CATHY HANDBERG
 Owner Name: FFTAHS, INC. Contact Number: 807-274-2042
 Mailing Address: P.O. BOX 608 Alternative Num: 807-274-2050
FF ON. PMA 3M9 FAX

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: Small secondary dwelling was demolished.

Effective from: 01/01/13 to 12/31/13 Applicant Signature: Cathy Handberg Date: 05/14/14
 (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"/> S357 Required for Next Year				
RTC/RTQ	2006 Base-year CVA	2008 Base-year CVA	Current Phased Assessment	Revised RTC/RTQ	Revised 2006 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
ATP	-10,750	0.1882548	365	202.37	4649.89

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount \$202.37

Comments: _____

Treasury Position: Treasurer Signature: A. Witherspoon Date: 07/23/14

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY): 08/11/14

☐ 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: 2013 - 00006

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

Taxing Authority: Fort Frances Roll #: 5912 010 002 078 00 Address: 601 Kings Hwy	Application #: Application Reason: Demolition Tax Year: 2013 Claimed Relief Period: From Jan.1 To Dec.31
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(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 to Value In: (H)	2012 Assmt (same as 2008 CVA)
								0	0
RT	295,000	247,000				231,000	295,000	247,000	231,000
								0	0
TO:								0	0
RT	282,000	236,250		13,000	282,000	221,000	282,000	236,250	221,000
								0	0
								0	0
								0	0

MPAC's Remarks:

MPAC has confirmed that the structure has been demolished effective April 15, 2012.
 MPAC has removed the structure from the roll and the 2013 phased - in value is \$236,250.
 The 358 application was filed May 14, 2014.
 Sec. 358 does not allow for demolitions, it is generally for gross or manifest clerical errors.

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	\$221,000	\$282,000	236,250	221,000	PSDF
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	

Application/Appeal

Taxation Year: 2014

Taxation Year: 2014

Reason for Application: (Check one box only)

- ☐ Causes 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)(f) ☐ 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: Sm. Secondary dwelling was demolished.

Effective from: 01/01/14 to 12/31/14 Applicant Signature: Cathy Anderson Date: 05/14/14
(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"/> 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
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
R+P	- 11,500	.01890815	365		217.45	4,972.84

Recommended : ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount \$ 217.45

Comments:

Treasury Position: Treasurer Signature: L.H. Witherspoon Date: 07/23/14

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY): 08/11/14

- ☐
- 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: 2014-00003

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

Taxing Authority: Town of Fort Frances Roll #: 5912 010 002 078 00 Address: 601 Kings Hwy	Application #: Application Reason: Demolition Tax Year: 2014 Claimed Relief Period: From 1-Jan To 31-Dec
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(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 (GVA)	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
								0	0
RT	231,000	295,000				231,000	295,000	263,000	247,000
								0	0
TO								0	0
RT	221,000	282,000		13,000	282,000	221,000	282,000	251,500	236,250
								0	0
								0	0

MPAC's Remarks:

MPAC has confirmed that the structure has been demolished effective April 15, 2012.
MPAC has removed the structure from the roll and the 2014 phased - in value is \$251,500.

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	\$221,000	\$282,000	251,500	236,250	PSDF
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	