

**TO:** Mayor Avis & Members of Council  
**FROM:** Laurie Witherspoon, Treasurer  
**DATE:** July 8, 2014  
**SUBJECT:** 357/358 Applications for Tax Adjustment  
Re: 252 Sixth Street E. (2013 & 2014) Roll # 5912-010-007-08200-0000

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### **BACKGROUND**

Attached are the 357/358 Application for reconsideration of assessment and adjustment of 2013 and 2014 taxes for 252 Sixth Street E. resulting from change of use from Commercial to Residential effective from December 2, 2013 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 2013 and 2014 was mailed to the applicant on June 30, 2014 indicating notification that the public hearing is scheduled for Monday, July 14, 2014.

### **RECOMMENDATION**

The Administration & Finance Executive Committee recommends that Council approve the adjustment of 2013 and 2014 taxes under Section 357/358 of the *Municipal Act* for 252 Sixth Street East property located in Fort Frances.

<p>Council Approval of This Report Will Agree to the recommendation of the Administration and Finance Executive Committee to approve the adjustment of 2013 and 2014 taxes under Section 357/358 of the <i>Municipal Act</i> for 252 Sixth Street East located in Fort Frances.</p>
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## 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
<b>30 Days</b>		Dec 2/13 Dec 2/13	-27,000 27,000	CT RTEP	0.03307687 0.01670548	0.01260 0.00212	-73.40					-27.96				-101.37
							37.07	4.70								41.78
							-36.33	4.70	0.00	0.00	0.00	-27.96	0.00	0.00	0.00	-59.59
<b>357 Application</b>	2014 2014	1.7.08200 1.7.08200	-27,000 27,000	CT RTEP	0.03341874 0.01687815	0.01220 0.00203	-902.31					-329.40				-1,231.71
							455.71	54.81								510.52
<b>357 Application</b>							-446.60	54.81	0.00	0.00	0.00	-329.40	0.00	0.00	0.00	-721.19

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

June 30, 2014

Wade Friesen  
533 Elm Ave.,  
Fort Frances, Ontario  
P9A 3J3

Dear Mr. Friesen


***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, July 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 252 Sixth Street E. in the Town of Fort Frances for a garage 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.







Mailed to NPAC-DEC 4/13/14 sent Feb 4/14

SECTION 357/358 APPLICATION

Application/Appeal #

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Taxation Year: 2014

Municipality: Town of Fort Bragg Roll Number: 59-12-010-007-082-00  
Property Address: 252 W. Main St Applicant Name: Wade Friesen  
Owner Name: Wade Friesen Contact Number: 807-275-5683  
Mailing Address: 40533 Elm Ave Alternative Num: \_\_\_\_\_  
P.O. Box 373

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: No longer operating CT portion of building  
Converting all of the building to RT

Effective from: 01/01/14 to 12/31/14 Applicant Signature: [Signature] Date: 12-04-13  
(MM/DD/YY) (MM/DD/YY)

ASSESSMENT REPORT: MUNICIPALITY				ASSESSOR				
Assessment Roll As Returned		Revised Since Roll Return <input type="checkbox"/>		Assessment Report School Bd: <input type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other				
		Enter Revisions Below		<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		31,500	27,000	RT		52,000	48,000	48,000
RT		24,500	21,000					
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	- 27,000	0.4561874	365		- 1231.71	
RT	27,000	0.1890815	365		510.52	

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount \$ 721.19

Comments: Tax class change

Treasury Position: Treasurer Signature: [Signature] Date: 06/30/14

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION: Hearing Date (MM/DD/YY): 07/14/14

☐ 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: \_\_\_\_\_

442:2014-00001

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

Taxing Authority:	Town of Fort Frances	Application #:	6300513
Roll #:	5912 010 007 08200	Application Reason:	357 (1)(a) Ceases to be liable for tax at rate taxed
Address:	252 Sixth St E	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
CT	27,000	27,000				31,500	27,000	27,000	27,000
RT	21,000	21,000				24,500	21,000	21,000	21,000
								0	0
TO								0	0
RT						56,000	48,000	48,000	48,000
								0	0
								0	0

**MPAC's Remarks:**

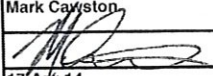
MPAC has inspected the property on April 17/14. MPAC has determined that the property is no longer being used for business purposes.

**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
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	

MPAC Representative Name:  
 MPAC Representative Signature:  
 Date:

Mark Cayston  
  
 17-Apr-14