



**ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2019/62**

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: July 29, 2019

SUBJECT: 357/358 Applications for Tax Adjustment Re: 319 Victoria Ave
(2018- Oct 15-Dec 31) (2019) Roll# 5912-020-001-09000-0000

BACKGROUND

Attached is the 357/358 Application for reconsideration of assessment and adjustment for 2018 taxes for October 15 to December 31, 2018 and for 2019 taxes for 319 Victoria Avenue resulting from the purchase of the property by the Town of Fort Frances, which is exempt from paying taxes.

The Municipality may object to the application 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 October 15 to December 31, 2018 and for 2019 was mailed to the applicant 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) FORT FRANCES TOWN
Roll number 5912-020-001-09000-0000
Property location 319 VICTORIA AVE
Property description PLAN ALB LOT 241 PT LOT 240 RP 48R4544 PARTS 1 AND 2 PCL 6746
Municipality/Local taxing authority FORT FRANCES TOWN

Application number
Application reason Became Exempt
Received date April 30, 2019
Claim relief period **From: October 15, 2018 - To: December 31, 2018**
Taxation year 2018

Current Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR COM C P	63,000	95,000	71,000	79,000	87,000	95,000
Total	63,000	95,000	71,000	79,000	87,000	95,000

Change to the Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR VL E -	94,633	95,000	94,725	94,817	94,908	95,000
Total	94,633	95,000	94,725	94,817	94,908	95,000

MPAC Remarks

MPAC has updating classification from payment in lieu property to vacant exempt municipally owned land from date of municipal purchase. Starting point revised due to municipal discount factor application when changing classification.

MPAC Representative: Mark Cawston
Date: May 03, 2019

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

Application/Appeal #:

Taxation Year:

2018

Municipality:

TOWN OF FORT FRANCES

Roll Number:

59-12-020-001-090-00

Property Address:

319 VICTORIA AVE

Applicant Name:

TOWN OF FORT FRANCES

Owner Name:

TOWN OF FORT FRANCES

Contact Number:

(807) 274-5323

Mailing Address:

320 PORTAGE AVE
FORT FRANCES ON P9A 3P9

Alternative Number:

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:

PURCHASED BY TOWN OF FORT FRANCES
OCT 15, 2018

Effective from:

10-15-18 to 12-31-18

Applicant Signature:

Don Mon

Date:

04-29-19

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

CPN

79,000

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:

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

MPAC's RESPONSE

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Municipality/Local taxing authority FORT FRANCES TOWN

Application number
Application reason Became Exempt
Received date April 30, 2019
Claim relief period **From: January 01, 2019 - To: December 31, 2019**
Taxation year 2019

Current Property Assessment

	2012	2016	Phase-In Assessment for Taxation Years			
Property Classification	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR COM C P	63,000	95,000	71,000	79,000	87,000	95,000
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MPAC Representative: Mark Cawston
Date: May 03, 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:

59-12-020-001-090-00

Property Address:

319 VICTORIA AVE

Applicant Name:

TOWN OF FORT FRANCES

Owner Name:

TOWN OF FORT FRANCES

Contact Number:

(807) 874-5323

Mailing Address:

320 PORTAGE AVE

Alternative Number:

FORT FRANCES ON P9A39

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:

PURCHASED BY TOWN OF FORT FRANCES
OCT 16, 2018

Effective from:

01/01/19 to 12/31/19

Applicant Signature:

Doug Brown

Date:

04/29/19

ASSESSMENT REPORT: MUNICIPALITY				TREASURER'S RECOMMENDATION TO COUNCIL				
Assessment Roll As Returned	Revised Since Roll Return	Enter Revisions Below			Assessment Report	School Bd:		
	<input type="checkbox"/>				<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
CPN			87,000					
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: _____