

TO: Mayor Avis & Members of Council
FROM: Laurie Witherspoon, Treasurer
DATE: November 19, 2014
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 325 Scott Street (2014) Roll # 5912-020-002-04000-0000

BACKGROUND

Attached are the 357/358 Application for reconsideration of assessment and adjustment for 2014 taxes for 325 Scott Street for major building renovations for the period from May 12 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 2014 was mailed to the applicant on October 20, 2014 indicating notification that the public hearing is scheduled for Monday, November 24, 2014.

Recommendation

The Administration & Finance Executive Committee recommends that Council approve the adjustment of 2014 taxes under Section 357/358 of the *Municipal Act* for property located at 325 Scott Street 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 2014 taxes under Section 357/358 of the *Municipal Act* for property located at 325 Scott Street in Fort Frances.

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

November 4, 2014

Eldon Mose
Box 746
Fort Frances, Ontario
P9A 3N1

Dear Mr. Mose:

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, November 24, 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 325 Scott Street in the Town of Fort Frances resulting from substantial renovations of the building.

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.



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
234 Days	2014	2.2.040	-13,750	RTEP	0.01687815	0.00203	-148.78	-17.89								-166.67
234 Days	2014	2.2.040	-170,250	CT	0.03341874	0.01220	-3,647.54					-1331.59				-4,979.13
357 Application							-3,796.32	-17.89	0.00	0.00	0.00	-1,331.59	0.00	0.00	0.00	-5,145.80

mailed MPAE May 13/14

SECTION 357/358 APPLICATION

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appeal #

Taxation Year:
2014

Municipality: Town of Fort Frances Roll Number: 59-12-020-002-040-00
Property Address: 325 Scott St Applicant Name: Eldon Mose
Owner Name: Eldon Mose Contact Number: 275-8300
Mailing Address: 40 P.O. Box 746 Alternative Num: _____
Fort Frances, ON P9A 3N1

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: MOBILE CLOSED AS OF APR 25/14. UNDER NEW OWNERSHIP AND UNDERGOING SUBSTANTIAL RENOVATIONS. WILL NOT BE IN OPERATION UNTIL COMPLETED.

Effective from: 05/12/14 to 12/31/14 Applicant Signature: Eldon Mose Date: 05/09/14
(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
RT			22,000					
CT			272,000					
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	
RT	- 13,750	.01890815	234	166.67	415	98
CT	- 170,250	.04561874	234	4,979.13	12,408	30

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount: \$5,145.80

Comments: _____

Treasury Position: Treasurer Signature: Leslie A. Wickerspoon Date: 11/04/14

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION: Hearing Date (MM/DD/YY): 11/24/14

☐ 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: 2014-00007

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

Taxing Authority:	Town of Fort Frances	Application #:	7560110
Roll #:	5912 020 002 040 00	Application Reason:	Repairs/renos preventing normal use
Address:	325 Scott ST	Tax Year:	2014
Claimed Relief Period:		From	12-May 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 35.1) 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
RT	22,000					34,700	22,000	22,000	22,000
CT	272,000					289,300	272,000	272,000	272,000
								0	0
TO								0	0
RT	8,250			13,750	8,250	13,012	8,250	8,250	8,250
CT	101,750			170,250	101,750	108,488	101,750	101,750	101,750
								0	0


MPAC's Remarks:

MPAC has confirmed that the building is under repairs/renos preventing normal use, effective May 12, 2014.. MPAC will not reduce value on the 2015 roll and advised owner to file a 357 in 2015 should the repairs/renos extend into the tax year.

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	\$13,012	\$8,250	8,250	8,250	PSDF
CT	\$108,488	\$101,750	101,750	101,750	PSDF
			0	0	
			0	0	
			0	0	
			0	0	

MPAC Representative Name:	Monte Ross
MPAC Representative Signature:	
Date:	28-Oct-14