



**ADMINISTRATION & FINANCE DIVISION  
TREASURY REPORT 2019/64**

**TO:** Administration & Finance Executive Committee

**FROM:** Dawn Galusha, Treasurer

**DATE:** July 29, 2019

**SUBJECT:** 357/358 Applications for Tax Adjustment Re: Front Street  
(2019) Roll# 5912-030-001-00400-0000

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**BACKGROUND**

Attached is the 357/358 Application for reconsideration of assessment and adjustment for 2019 taxes for Front Street 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 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 FRANCIS TOWN  
Roll number 5912-030-001-00400-0000  
Property location FRONT ST  
Property description MCIRVINE LOT 22-24 RIV RGE PLAN SM43 BLK A & B & SM129 LOT 15 RP 48R3445  
PTS 1-3 PCL 15-2  
Municipality/Local taxing authority FORT FRANCES TOWN

Application number  
Application reason Became Exempt  
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 C T	72,775	96,200	78,631	84,488	90,344	96,200
OWNR IND I T	234,225	309,800	253,119	272,013	290,906	309,800
<b>Total</b>	<b>307,000</b>	<b>406,000</b>	<b>331,750</b>	<b>356,501</b>	<b>381,250</b>	<b>406,000</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 E -	95,829	96,200	95,922	96,015	96,107	96,200
OWNR IND E -	308,604	309,800	308,903	309,202	309,501	309,800
<b>Total</b>	<b>404,433</b>	<b>406,000</b>	<b>404,825</b>	<b>405,217</b>	<b>405,608</b>	<b>406,000</b>

#### MPAC Remarks

2019 357 filed for a classification change from CT/IT split to exempt. The Town purchased this property August 24, 2018. The property is zoned open space, is not tenanted and consists of vacant land with a small scale house and 2 scales. Class change only, No value change.

MPAC Representative:  
Date:

Dani-Rae Anttonen  
January 23, 2019

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

Application/Appeal #:

Taxation Year:

2019

Municipality: TOWN OF FORT FRANCES

Property Address: FRONT ST

Owner Name: TOWN OF FORT FRANCES

Mailing Address: 380 PORTAGE AVE

FORT FRANCES ON P9A 3P9

Roll Number: 61-12-030-001-004-00

Applicant Name: DOUG BROWN, CAO

Contact Number: 807-274-5323

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: PROPERTY PURCHASED BY TOWN, ON  
AUG 24, 2018. NOW EXEMPT

Effective from: 01/01/19 to 12/31/19 Applicant Signature: Doug Brown Date: 01/04/19  
(MM/DD/YY) CAO (MM/DD/YY)

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
CTN			90,344					
ITN			290,906					
Revised:								

Reason Original Assessment Revised: \_\_\_\_\_

Reason for Change:

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: \_\_\_\_\_

System: 2019-07-03 2:27:29 PM Town of Fort Frances  
User: .hhatch Levy By Tax Rate Code - Summary  
Batch: HH07032019FF

Page: 1

Tax Rate Code	Description	Levy Amount
ECT	Education - Commercial Tx Full	-\$906.18
EIT	Education-Industrial Tax Full	-\$2,996.33
MCT	Municipal - Commercial Tx Full	-\$2,916.21
MIT	Municipal-Industrial Tx Full	-\$13,572.36
Levy Total		-\$20,391.08

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

Journal: PTASM00000143  
Batch: HH07032019FF 2019 357 - TOFF - FRONT

Document Number	Date	Roll	Tax Year	Change Code	Assess Type			
11062	2019-07-03	03000100400000	2019	357	Write Offs			
Base Code	Assess Code		Land	Improvements	Other			Current Value Assessment
Write Offs	CTN		0	0	-90,344			
			0	0	0			
Write Offs	E N		0	0	405,608			
			0	0	0			
Write Offs	ITN		0	0	-290,906			
			0	0	0			

1 Document(s)

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