

ADMINISTRATIVE REPORT

Subject: Section 357/358 Application for 842 Second Street East

Date: September 12, 2022

To: Mayor and Council

From: Dawn Galusha, Treasurer



ISSUE:

The attached 357/358 Application for reconsideration of assessment and adjustment of taxes was received. It is due to the garage being demolished June 2020.

ADMINISTRATIVE RECOMMENDATION:

THAT Council approve Report # AR-22-0031 for the adjustment of taxes for 2022 under Section 357/358 of the Municipal Act for property located at 842 Second Street East.

STRATEGIC IMPACT:

N/A

OPTIONS & ALTERNATIVES:

1. Authorize the adjustment of taxes for September 24, 2021 to December 31, 2021 under Section 357/358 of the Municipal Act located at 427 Mowat Ave.
2. Object to the application.

HISTORY:

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 a presentation to council.

ANALYSIS:

The impact to the 2022 taxes is a reduction of \$240.45 of which \$222.09 is education and \$18.36 is municipal.

SUPPORTING DOCUMENTS:

[0912- 357 358 842 Second st E](#)

SECTION 357/358 APPLICATION

Application/Appeal #

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Taxation Year

Municipality: TOWN OF FORT FRANKS Roll Number: SP-12-030-004-01-00
 Property Address: 842 SECOND STE Applicant Name: DANIEL CROOK
 Owner Name: HENRY DANIEL CROOK Contact Number: 807-275-7661
 Mailing Address: 842 SECOND STE Alternative Num: _____
FF ON P9A1N7

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:

GARAGE DEMOLISHED JUNE 2020

Effective from:

01/01/22 to 12/31/22

Applicant Signature:

Chh

Date:

08/1/22

ASSESSMENT REPORT: MUNICIPALITY

ASSESSOR

Assessment Roll
As ReturnedRevised Since
Roll Return☐

Enter Revisions Below

Assessment Report

School Bd:

☐ Eng☐ Fr☐ Other☐ No Change in Assessment☐ S357 Required for Next Year

| RTC/RTQ | 2012 Base-year CVA | 2016 Base-year CVA | Current Phased Assessment | Revised RTC/RTQ | Revised 2012 Base-year CVA | Revised 2016 Base-year CVA | Revised Current Phased Assessment | Change to Current Phased Assessment |
|------------|--------------------------|--------------------------|---------------------------------|--------------------|----------------------------------|----------------------------------|---|---|
| <u>And</u> | | | <u>125,000</u> | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |

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 |
|---------|------------------------------|----------|---------------|----------------|---------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

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

Owner name(s) CROOK, DANIEL ANDREW
CROOK HELEN KATHERYNE ESTATE
Roll number 5912-030-004-01100-0000
Property location 842 SECOND ST E
Property description PLAN SM180 LOT 11 PCL 11-1
Municipality/Local taxing authority FORT FRANCES TOWN
Application number
Application reason Demolition/Razed by Fire
Received date August 11, 2022
Claim relief period **From: January 01, 2022 - To: December 31, 2022**
Taxation year 2022

Current Property Assessment

| Property Classification | 2012 | 2016 | Phase-In Assessment for Taxation Years | | | |
|-------------------------|----------------|----------------|--|----------------|----------------|----------------|
| | Assessed Value | Assessed Value | 2017 | 2018 | 2019 | 2020-2022 |
| OWNR RU R T | 141,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 |
| Total | 141,000 | 135,000 | 135,000 | 135,000 | 135,000 | 135,000 |

Change to the Property Assessment

| Property Classification | 2012 | 2016 | Phase-In Assessment for Taxation Years | | | |
|-------------------------|----------------|----------------|--|----------------|----------------|----------------|
| | Assessed Value | Assessed Value | 2017 | 2018 | 2019 | 2020-2022 |
| OWNR RU R T | 128,467 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 |
| Total | 128,467 | 123,000 | 123,000 | 123,000 | 123,000 | 123,000 |

MPAC Remarks

MPAC has confirmed removal of older garage and new garage assessed. Response form represents the reduction from 2021 roll value for removal of old garage.

MPAC Representative:

Mark Cawston

Date:

August 15, 2022

Date: 8/17/2022 1:22:51 PM
User: hhatch

Town of Fort Frances
Distribution Summary
Property Taxes

Page: 1

Batch: HH08172022CRO

| Account Number | Account Description | Amount |
|------------------------|---------------------------|-----------|
| 10-001-0000-0040-10241 | Taxes Receivable- Current | -\$240.45 |
| 10-010-0150-0121-50018 | Residential - EP | \$222.09 |
| 10-010-0151-0121-50018 | Residential - EP | \$18.36 |

Report Total: \$0.00

*** E N D O F R E P O R T ***