

TO: Mayor Avis & Members of Council
FROM: Laurie Witherspoon, Treasurer
DATE: November 6, 2014
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 525 Portage Ave (2014) Roll # 5912-020-007-10800-0000

BACKGROUND

Attached are the 357/358 Application for reconsideration of assessment and adjustment for 2014 taxes for 525 Portage Ave. resulting from damage by fire, smoke and water damage for the period from March 13 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 10, 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 525 Portage Avenue 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 525 Portage Avenue 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

October 20, 2014

346233 Ontario LTD
c/o Thomas Reid
411 Mowat Avenue
Fort Frances, Ontario
P9A 1Y8

Dear Mr. Reid:

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 10, 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 525 Portage Ave. in the Town of Fort Frances resulting from property damage by fire, smoke and water on March 13, 2014.

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 MPAC - Mar 20/14



SECTION 357/358 APPLICATION

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Application/Appeal #

Taxation Year

2014

Municipality: FORT FRANCES

Roll Number: 59-12-020007-108-00

Property Address: 525 PORTAGE AVE

Applicant Name: 346233 ONTARIO LTD

Owner Name: TOM REID

Contact Number: 807-224-7151

Mailing Address: 411 MONAT AVE

Alternative Num:

Fort Frances P9A2V8

Reason for Application: (Check one box only)

☐ Chases 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/Remo's prevented normal use (min. 3 months) - 357(1)(g)

WATER FIRE / SMOKE DAMAGE

Details of Reason: TOP FLOOR FIRE - PREMISE NOT FUNCTIONING
AS MOTEL NR IS RESTAURANT OPERATING

Effective from: 03.03.14 to 12.31.14 (MM/DD/YY)

Applicant Signature:

Date: 03.20.14 (MM/DD/YY)

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

RTIC/RTQ	2005 Base-year CVA	2008 Base-year CVA	Current Phased Assessment	Revised RTIC/RTQ	Revised 2005 Base-year CVA	Revised 2008 Base-year CVA	Revised Current Phased Assessment	Change to Current Phased Assessment
CT			306,000					
RTS			22,000					

Revised:			

Reason for Change (Assessor Comments):

Reason Original Assessment Revised:

Assessor Name:

Signature:

Date:

TREASURER'S REPORT ON TAX LIABILITY

RTIC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy
RTS	-22,000	0.01890815	294	335.06	335.06
CT	-237,000	0.04561874	294	8,708.55	14,040.25

Recommended: ☐ No Adjustment☒ Adjustment☐ Cancellation☐ Refund

Total Amount

\$9043.61

Comments:

Treasury Position:

Treasurer

Signature:

Karin A. Waterspoon

Date:

10/20/14

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY):

11/10/14

☐ Approved☐ Amended & Approved☐ Not Approved☐ Applicant Did Not Appear☐ Application Abandoned

Reason:

Appeared for Applicant

Appeared for Municipality

442:2014-00006

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

Taxing Authority:	Town of Fort Frances	Application #:	6326074
Roll #:	5912 020 007 108 00	Application Reason:	Fire damage
Address:	525 Portage Ave	Tax Year:	2014
Claimed Relief Period:		From	Mar. 13 To Dec.31

(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)
CT	311,000	306,000		242,000	69,000	301,000	311,000	306,000	303,500
RT	22,000	22,000		22,000		52,000	22,000	22,000	22,000
								0	0
TO:								0	0
CT	69,000	69,000				69,000	69,000	69,000	69,000
RT	0	0				0	0	0	0
								0	0
								0	0

MPAC's Remarks:

Property was damaged by fire, smoke and water damage on March 13, 2014. Land value is \$69,000 and will remain at CT as structures have not been demolished.

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
CT	\$69,000	\$69,000	69,000	69,000	PSDF
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	

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
294 Days	2014	2.7.108	-237,000	CT	0.03341874	0.01220	-6,379.59					-2,328.96				-8,708.55
294 Days	2014	2.7.108	-22,000	RTES	0.01687815	0.00203	-299.09		-35.97							-335.06
							-6,678.68	0.00	-35.97	0.00	0.00	-2,328.96	0.00	0.00	0.00	-9,043.61
357 Application																