

Administration & Finance Division
Planning & Development Division
Phone: 807-274-5323
Fax: 807-274-8479

Mailing Address for All Divisions:
Civic Centre
320 Portage Avenue
Fort Frances, ON
P9A 3P9



Operations & Facilities Division
Phone: 807-274-9893
Fax: 807-274-7360

Community Services Division
Phone 807-274-4561
Fax: 807-274-3799

email: town@fortfrances.com
www.fort-frances.com

June 10, 2016

Mark Howarth
Twyla Howarth
525 Portage Ave.
Fort Frances, Ontario
P9A 2A2

Dear Mr. & Mrs. Howarth:


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, June 27, 2016 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 property located at 525 Portage Avenue in Fort Frances.

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.

JUNE 1, 2016
11:30 AM

TOWN OF FORT FRANCES
COUNCIL WRITE-OFF REPORT
CANCELLATION REFUNDS REDUCTIONS

ROLL	NAME	CONTROL #	YEAR	PROPERTY LOCATION	ASSMNT/AC	WRITE-OFF	INTEREST	TOTAL
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*** CANCELLATION REFUNDS REDUCTIONS ***

REPAIRS RENOVATIONS 3 MONTHS NONUSABLE
5912 020 007 10800 0000 HOWARTH LESLIE MARK 0
2015-00005 2015

PORTAGE AVE S25
133,419- CT
9,500- RTP

2015 INT
2015 CT
2015 RTP

REPAIRS RENOVATIONS 3 MONTHS NONUSABLE TOTAL

2015 INT
2015 CT
2015 RTP

CANCELLATION REFUNDS REDUCTIONS TOTAL

TOTAL

5,596.64	0.00	5,596.64
5,436.02	0.00	5,436.02
160.62		160.62
5,596.64	0.00	5,596.64
5,436.02	0.00	5,436.02
160.62		160.62
5,596.64	0.00	5,596.64

2015-00005

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

Taxing Authority:	TOWN OF FORT FRANCES	Application #:	9104217
Roll #:	5912 020 007 10800	Application Reason:	357(1)(g) REPAIR/RENO PREVENTING USE
Address:	525 PORTAGE AVE	Tax Year:	2015
		Claimed Relief Period:	From FEB 5/15 To DEC 31/15

(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	2015 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	2015 Phased-In Value Attributed to Value in (H)	2014 Phased-In Value Attributed to Value in (H)
FROM								0	0
CT	311,000	308,500		134,500		301,000	311,000	308,500	306,000
RT	22,000	22,000		9,500		52,000	22,000	22,000	22,000
TO								0	0
CT						170,825	176,500	175,081	173,663
RT						29,545	12,500	12,500	12,500
								0	0
								0	0

MPAC's Remarks:

MPAC inspected the property May 25/16. Valuation has been adjusted from an Income approach for previous Motel to Cost approach as a retail with Res until renovation/repairs are completed. Adjustment made to costing for new roof and improvements and obsolescence applied for degree of overall finish. Property requires further/ongoing renovation before it can be used/occupied as intended at time of inspection. Property will be changed to Income approach with MT tax class when 2nd floor apartment renovations are completed.

Factor Methodology

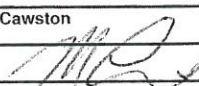
Shown below is the CVA and classification that would have been returned for the taxation year of the application in order to reflect the physical circumstances and use set out in the application provided that those circumstances had existed at roll return.

Property Class	2008 CVA	2012 CVA	2015 Phased-In Value	2014 Phased-In Value	Factor Methodology Applied
CT	\$170,825	\$176,500	175,081	173,663	PSDF
29545	\$12,500	\$12,500	12,500	12,500	PSDF
			0	0	
			0	0	
			0	0	
			0	0	

MPAC Representative Name:

M. Cawston

MPAC Representative Signature:



Date:

May 31/16

SECTION 357/358 APPLICATION

Application/Appeal #

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Taxation Year: 2015

Municipality:

TOWN OF FORT FRANCES

Roll Number:

59-18-030-001-108-00

Property Address:

525 PORTAGE AVE

Applicant Name:

MARK HOWARTH

Owner Name:

LESLIE MARK HOWARTH

Contact Number:

607-274-3944

Mailing Address:

525 PORTAGE AVE

Alternative Num:

807-275-9996

FF ON P94 D92

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:

RENOVATION

Effective from: 02.05.15 to 12.31.15
(MM/DD/YY)

Applicant Signature:

M. Howarth

Date: 02.05.16
(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

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
CT			308,500	175,081				
RTS			82,000	12,500				

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
CT	-133,419	.04506535	330	5436.02	13,902.66
RTS	-9,500	.01842275	330	160.62	411.40

Recommended: ☐ No Adjustment ☒ Adjustment ☐ Cancellation ☐ Refund Total Amount \$5596.64

Comments:

Treasury Position:

Treasurer

Signature:

L. Winkler

Date: 06/10/16

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY): 06/27/16

☐ 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

TAX BILL

FINAL 2015

Billing Date: JUNE 17, 2015

Roll Number 5912 020 007 10800 0000 **Account** 00021634

Mailing Address:

HOWARTH LESLIE MARK
HOWARTH TWYLA RUBY
525 PORTAGE AVE
FORT FRANCES ON
P9A 2A2

Property Information:

Legal Description:
PSM61 LOT 43 TO 47 PCL 43-1

Owner(s):
HOWARTH LESLIE MARK
HOWARTH TWYLA RUBY

Civic Address:
525 PORTAGE AVE

ASSESSMENT		MUNICIPAL					EDUCATION	
		MUNICIPAL	Rate	Amount	Rate	Amount	Rate	Amount
CT	308,500	MUNICIPAL	.0331653500	10,231.51			.0119000000	3,671.15
RTS	22,000	MUNICIPAL	.0167501800	368.50			.0019500000	42.90

Messages and Explanations:

PENALTY SHALL BE ADDED AT 1.25% ON ANY OUTSTANDING CURRENT TAX BALANCE ON THE FIRST DAY OF DEFAULT AND ON THE FIRST DAY OF EACH MONTH THEREAFTER IN WHICH DEFAULT CONTINUES. INTEREST SHALL BE ADDED AT 1.25% ON ANY OUTSTANDING TAX BALANCE ON THE FIRST OF EACH MONTH UNTIL PAID IN FULL. THE 2015 FINAL LEVY REPRESENTS YOUR TOTAL TAXES FOR THE 2015 TAXATION YEAR. THE INSTALMENTS DUE REPRESENT THE

BALANCE OWING FOR 2015. IF YOU HAVE ANY QUESTIONS PLEASE CONTACT TARA RAJALA - TAX ADMINISTRATOR AT 807-274-5323 trajala@fort-frances.com THANK YOU.

Reprinted JUNE 1, 2016 as originally billed JUNE 17, 2015 Arrears shown may not reflect current tax account balance

EXPLANATION OF TAX CHANGES 2014 TO 2015

Property Class(es): R

Final 2014 Levies: Final 2015 Levies: Year Over Year Change:
80.92 411.40 411.40

Final 2014 Levies: 80.92
*2014 Annualized Taxes: 0.00
2015 Local Municipal Levy Change: 0.00
2015 Upper-Tier Municipal Levy Change: 0.00
2015 Provincial Education Levy Change: 0.00
2015 Tax Change Due to Reassessment: 411.40
**Final 2015 Levies: 411.40

EXPLANATION OF TAX CALCULATIONS - 2015 Taxation Year

Property Class(es): C
Total 2015 CVA Taxes: 13,902.66
**2015 Adjusted Taxes: 13,902.66
2015 CVA Taxes: 13,902.66
*2014 Annualized Taxes: 13,959.33
2015 Tax Cap Amount: 0.00
2015 Provincial Education Levy Change: 0.00
2015 Municipal Levy Change: 0.00
**2015 Adjusted Taxes: 13,902.66

* An annualized tax figure is used in this analysis to compensate for mid-year adjustments in tax treatment or assessment value. Regarding EXPLANATION OF TAX CHANGES, if a property did not have any mid-year adjustments, the annualized taxes should equal the Final 2014 levies listed above.

** Final Levy amount and Adjusted Tax amount apply only to the property or portion(s) of property referred to in this notice and may not include some special charges and credit amounts or levies that are not part of the capping calculation.