



**ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2019/63**

TO: Administration & Finance Executive Committee

FROM: Dawn Galusha, Treasurer

DATE: July 29, 2019

SUBJECT: 357/358 Applications for Tax Adjustment Re: 420 Mowat Ave
(2019) Roll# 5912-020-007-12800-0000

BACKGROUND

Attached is the 357/358 Application for reconsideration of assessment and adjustment for 2019 taxes for 420 Mowat Avenue 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 FRANCES TOWN
Roll number 5912-020-007-12800-0000
Property location 420 MOWAT AVE
Property description PLAN ALB PT LOT 343 PT LOT 344 PLAN 48R3577 PCL 343-2
Municipality/Local taxing authority FORT FRANCES TOWN

Application number
Application reason Classification Change
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 CT	89,000	100,000	91,750	94,500	97,250	100,000
Total	89,000	100,000	91,750	94,500	97,250	100,000

Change to the Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR OE E -	99,614	100,000	99,711	99,807	99,904	100,000
Total	99,614	100,000	99,711	99,807	99,904	100,000

MPAC Remarks

Property exempt, municipally owned/used, no tenants.

MPAC Representative:
Date:

Mark Cawston
January 17, 2019

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

Application/Appeal #:

Taxation Year:

2019

Municipality:

TOWN OF FORT FRANCES

Roll Number:

\$9-12-080-007-128.00

Property Address:

420 MOWAT AVE

Applicant Name:

DOUG BROWN, CAO

Owner Name:

TOWN OF FORT FRANCES

Contact Number:

807-274-5323

Mailing Address:

380 PORTAGE AVE

Alternative Number:

FORT FRANCES ON P9434

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:
(MM/DD/YY)

01/01/19 to 12/31/19

Applicant Signature:

Doug Brown
CAO

Date:
(MM/DD/YY)

01/08/19

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			97,250					

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:

Date: 2019-07-03 2:07:02 PM

User: hhatch

Town of Fort ~~Prances~~
Distribution Summary
Property Taxes

Page: 1

Batch: HH07032019TOFF

Account Number	Account Description	Amount
10-001-0000-0040-10241	Taxes Receivable- Current	\$4,114.58
10-010-0150-0122-50014	Commercial Tax Full - T (Including D	\$3,139.13
10-010-0151-0122-50014	Commercial Tax Full - T (Including D	\$975.45
	Report Total:	\$0.00

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

Journal: PTASM00000142

Batch: HH07032019TOFF
2019 -357 - TOFF MOWAT

Document	Roll #	Lot Qtr	Block			
			Sec	Twp	Rge	Mer
11061	020007128000000	343				ALB

Primary Owner: FORT FRANCES TOWN

Assessment Year: 2019 Assessment Date: 2019-07-03
Change Code: 357 357/358 Applications
Assessment Change Type: Write Offs

Current/New	Base	Code	Description	Land	Improvements	Other	Current Value Assessment
Current	General	CTN	Com Tx:Full - NoSup	0	0	97,250	100,000
				0	0	0	
New	General	CTN	Com Tx:Full - NoSup	0	0	-97,250	
				0	0	0	
New	General	E N	Exempt - NoSup	0	0	99,904	
				0	0	0	

*** END OF REPORT ***