



## Treasury Report 2020/70

TO: Mayor Caul & Members of Council  
FROM: Dawn Galusha, Treasurer  
DATE: November 17, 2020  
SUBJECT: Appeal Minutes of Settlement  
RE: 427 Mowat Ave. (2017, 2018, 2019 & 2020)  
Roll # 5912-010-001-10700-0000

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### BACKGROUND

Attached are the Appeal Minutes of Settlement for the taxation years 2017, 2018, 2019 and 2020 taxation year under Section 40 of the *Assessment Act* from MPAC. The commencement date of this appeal was November 15, 2018. Doug Brown and I have been working with MTAG Paralegal Professional Corporation with respect to this property since late 2018. This has been a very long and complex appeal process considering the nature of the property and the impact that the loss of assessment has on the Town. All parties came to a settlement agreement in late October 2020.

The attached spreadsheets outline the changes in assessment for each year and each property class, as well as the changes to the Municipal and Education taxes owed for each year. That total financial impact of the Minutes of Settlement is \$1,274,068.26 consisting of a reduction of municipal revenue of \$1,165,612.67 and education revenue of \$108,455.59 as listed in the attached spreadsheets.

### RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council process the Appeal Minutes of Settlement for 2017, 2018, 2019 and 2020 the property located at 427 Mowat Ave. as received.

***Council Approval of this Report will agree to the recommendation of the Administration and Finance Executive Committee to process the Appeal Minutes of Settlement for 2017, 2018, 2019 and 2020 for the property located at 427 Mowat Ave. as received.***

## Municipal Taxes

<b>Total Tax Collected in Year</b>	<b>\$546,832.97</b>	<b>\$541,262.37</b>	<b>\$663,306.75</b>	<b>\$782,751.95</b>	<b>\$2,534,154.04</b>
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Appeal No.: 3283364		2017	2018	2019	2020
Revised Property Assessment	CT	255,516	349,611	443,705	2,129,200
	CM	660,074	903,150	1,146,225	1,389,300
	Total Commercial	915,590	1,252,761	1,589,930	3,518,500
	LT	3,385,900	3,385,900	3,385,900	1,794,500
		4,301,490	4,638,661	4,975,830	5,313,000
	Gain (Loss) in Assessment				
	CT/CM	915,590	1,252,761	1,589,930	3,518,500
	LT	(2,756,485)	(2,850,290)	(2,944,095)	(4,629,300)
CT/CM Tax Rate	0.03265332	0.03154300	0.03227896	0.03294645	
CT/CM Tax	29,897.05	39,515.84	51,321.29	115,922.08	
LT Rate	0.12271956	0.11968227	0.11964878	0.11870174	
LT Tax	415,516.16	405,232.20	405,118.80	213,010.27	
LT Vacancy Rebate	(124,654.85)	(121,569.66)	(60,767.82)	-	
LT Tax	290,861.31	283,662.54	344,350.98	213,010.27	
Total Taxes		320,758.36	323,178.38	395,672.27	328,932.36
Total Taxes Owed		226,074.60	218,083.99	267,634.48	453,819.59
Resolute FP Canada Inc.		226,074.60	218,083.99	267,634.48	(25,536.79)
2670568 Ontario Ltd (Riversedge)				-	479,356.38
					Total

## Education Taxes

Resolute FP Canada Inc.	25,690.80	24,351.68	27,395.96		77,438.44
2670568 Ontario Ltd (Riversedge)			-	31,017.15	31,017.15
				Total	108,455.59

MINUTES OF SETTLEMENT FOR ASSESSMENTS MADE UNDER  
SECTION 36 OF THE ASSESSMENT ACT  
IN THE MATTER OF Appeals Made Pursuant to Section 40 of the  
Assessment Act, R.S.O. 1990, c. A31, as amended, with respect to:  
Roll Number: 59-12-010-001-10700-0000  
Location/Legal Description: 427 MOWAT AVE  
Taxation Years: 2017

Between:  
**RESOLUTE FP CANADA INC**  
Assessed Person(s)  
Appellant

and

**MUNICIPAL PROPERTY ASSESSMENT CORPORATION FIELD OFFICE NO.**  
**32**  
**Respondents**

and

**Town of Fort Frances**  
Municipality

The following reflects the settlement reached between the parties:

Appealed Property Assessment

Property Classification	Current Value Assessed	
	2012	2016
Commercial (CT)	\$578,420	\$614,200
Large Industrial (LT)	\$6,048,580	\$6,423,800
Total	\$6,627,000	\$7,038,000

Property Classification	Phase-in Assessment for Taxation Years			
	2017	2018	2019	2020
Commercial (CT)	\$587,365	\$596,310	\$605,255	\$614,200
Large Industrial (LT)	\$6,142,385	\$6,236,190	\$6,329,995	\$6,423,800
Total	\$6,729,750	\$6,832,500	\$6,935,250	\$7,038,000

Revised Property Assessment

Property Classification	Current Value Assessed	
	2012	2016
Commercial (CT)	\$161,421	\$537,800
Large Industrial (LT)	\$6,048,580	\$3,385,900
Commercial: General (No Education Taxes) (CM)	\$416,999	\$1,389,300
Total	\$6,627,000	\$5,313,000

Property Classification	Phase-in Assessment for Taxation Years			
	2017	2018	2019	2020
Commercial (CT)	\$255,516	\$349,611	\$443,705	\$537,800
Large Industrial (LT)	\$3,385,900	\$3,385,900	\$3,385,900	\$3,385,900
Commercial: General (No Education Taxes) (CM)	\$660,074	\$903,150	\$1,146,225	\$1,389,300
Total	\$4,301,490	\$4,638,661	\$4,975,830	\$5,313,000



1. The parties agree that orders of the Assessment Review Board will be made in accordance with this settlement. The assessed person hereby acknowledges that the appeals for the taxation year described above are settled and no hearing is required.

2. The parties certify that the Minutes of Settlement herein refer only to matters that are properly before the Assessment Review Board and that same contains all information which the parties wish the Board to incorporate into its order.


To complete your Appeal Minutes of Settlement, please sign and send a copy of both sides of this form to MPAC in one of the following ways:



Email: casemanagement@mpac.ca



Write: MPAC, 1340 Pickering Parkway  
Suite 101, Pickering ON L1V 0C4

On behalf of the Municipal Property Assessment Corporation 	Print name  Susan Harris, Director, Valuation and Customer Relations	Date (yyyy/mm/dd)  2020-11-11
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Assessed person's signature or authorized representative 	Print name  Ewa Kata (Ryan ULC)	Date (yyyy/mm/dd)  2020/11/16
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On behalf of Municipality	Print name and title	Date (yyyy/mm/dd)
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Appeal Number: 3283364

Roll Number: 59-12-010-001-10700-0000

Contact Us



Call: 1 866 296-MPAC (6722)  
TTY 1 877 889-MPAC (6722)  
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IN THE MATTER OF Appeals Made Pursuant to Section 40 of the  
Assessment Act, R.S.O. 1990, c. A31, as amended, with respect to:  
Roll Number: 59-12-010-001-10700-0000  
Location/Legal Description: 427 MOWAT AVE  
Taxation Years: 2018

Between:  
**RESOLUTE FP CANADA INC**  
Assessed Person(s)  
Appellant

and

**MUNICIPAL PROPERTY ASSESSMENT CORPORATION FIELD OFFICE NO.**  
**32**  
**Respondents**

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Property Classification	Phase-in Assessment for Taxation Years		
	2018	2019	2020
Commercial (CT)	\$596,310	\$605,255	\$614,200
Large Industrial (LT)	\$6,236,190	\$6,329,995	\$6,423,800
Total	\$6,832,500	\$6,935,250	\$7,038,000

Revised Property Assessment

Property Classification	Current Value Assessed	
	2012	2016
Commercial: General (No Education Taxes) (CM)	\$416,999	\$1,389,300
Large Industrial (LT)	\$6,048,580	\$3,385,900
Commercial (CT)	\$161,421	\$537,800
Total	\$6,627,000	\$5,313,000

Property Classification	Phase-in Assessment for Taxation Years		
	2018	2019	2020
Commercial: General (No Education Taxes) (CM)	\$903,150	\$1,146,225	\$1,389,300
Large Industrial (LT)	\$3,385,900	\$3,385,900	\$3,385,900
Commercial (CT)	\$349,611	\$443,705	\$537,800
Total	\$4,638,661	\$4,975,830	\$5,313,000





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Assessed person's signature or authorized representative 	Print name  Ewa Kata (Ryan ULC)	Date (yyyy/mm/dd)  2020/11/16
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On behalf of Municipality	Print name and title	Date (yyyy/mm/dd)
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Appeal Number: 3315033

Roll Number: 59-12-010-001-10700-0000

Contact Us



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IN THE MATTER OF Appeals Made Pursuant to Section 40 of the  
Assessment Act, R.S.O. 1990, c. A31, as amended, with respect to:  
Roll Number: 59-12-010-001-10700-0000  
Location/Legal Description: 427 MOWAT AVE  
Taxation Years: 2019

Between:  
**RESOLUTE FP CANADA INC**  
Assessed Person(s)  
Appellant

and

**MUNICIPAL PROPERTY ASSESSMENT CORPORATION FIELD OFFICE NO.**  
**32**  
**Respondents**

and

**Town of Fort Frances**  
Municipality

The following reflects the settlement reached between the parties:

Appealed Property Assessment

Property Classification	Current Value Assessed	
	2012	2016
Commercial (CT)	\$578,420	\$614,200
Large Industrial (LT)	\$6,048,580	\$6,423,800
Total	\$6,627,000	\$7,038,000

Property Classification	Phase-in Assessment for Taxation Years	
	2019	2020
Commercial (CT)	\$605,255	\$614,200
Large Industrial (LT)	\$6,329,995	\$6,423,800
Total	\$6,935,250	\$7,038,000

Revised Property Assessment

Property Classification	Current Value Assessed	
	2012	2016
Large Industrial (LT)	\$6,048,580	\$3,385,900
Commercial: General (No Education Taxes) (CM)	\$416,999	\$1,389,300
Commercial (CT)	\$161,421	\$537,800
Total	\$6,627,000	\$5,313,000

Property Classification	Phase-in Assessment for Taxation Years	
	2019	2020
Large Industrial (LT)	\$3,385,900	\$3,385,900
Commercial: General (No Education Taxes) (CM)	\$1,146,225	\$1,389,300
Commercial (CT)	\$443,705	\$537,800
Total	\$4,975,830	\$5,313,000



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On behalf of the Municipal Property Assessment Corporation 	Print name  Susan Harris, Director, Valuation and Customer Relations	Date (yyyy/mm/dd)  2020-11-11
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Assessed person's signature or authorized representative 	Print name  Ewa Kata (Ryan ULC)	Date (yyyy/mm/dd)  2020/11/16
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On behalf of Municipality	Print name and title	Date (yyyy/mm/dd)
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Appeal Number: 3368328

Roll Number: 59-12-010-001-10700-0000

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SECTION 36 OF THE ASSESSMENT ACT**

**IN THE MATTER OF** Appeals Made Pursuant to Section 40 of the  
Assessment Act, R.S.O. 1990, c. A31, as amended, with respect to:

Roll Number: 59-12-010-001-10700-0000  
Location/Legal Description: 427 MOWAT AVE  
Taxation Years: 2020

Between:

**2670568 ONTARIO LIMITED**

**Assessed Person(s)**

**Appellant**

and

**MUNICIPAL PROPERTY ASSESSMENT CORPORATION FIELD OFFICE NO.**

**32**

**Respondents**

and

**Town of Fort Frances**

**Municipality**

The following reflects the settlement reached between the parties:

**Appealed Property Assessment**

**Property  
Classification**

Commercial (CT)  
Large Industrial (LT)  
**Total**

**Current Value Assessed**

2012	2016
\$578,420	\$614,200
\$6,048,580	\$6,423,800
<b>\$6,627,000</b>	<b>\$7,038,000</b>

**Property  
Classification**

Commercial (CT)  
Large Industrial (LT)  
**Total**

**Phase-in Assessment for Taxation Years**

2020
\$614,200
\$6,423,800
<b>\$7,038,000</b>

**Revised Property Assessment**

**Property  
Classification**

Commercial (CT)  
Large Industrial (LT)  
Commercial: General (No Education  
Taxes) (CM)  
**Total**

**Current Value Assessed**

2012	2016
\$639,080	\$2,129,200
\$3,205,699	\$1,794,500
\$416,999	\$1,389,300
<b>\$4,261,778</b>	<b>\$5,313,000</b>

**Property  
Classification**

Commercial (CT)  
Large Industrial (LT)  
Commercial: General (No Education  
Taxes) (CM)  
**Total**

**Phase-in Assessment for Taxation Years**

2020
\$2,129,200
\$1,794,500
\$1,389,300
<b>\$5,313,000</b>





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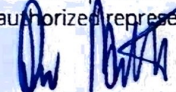
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Suite 101, Pickering ON L1V 0C4

On behalf of the Municipal Property Assessment Corporation 	Print name Susan Harris, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2020-11-11
Assessed person's signature or authorized representative 	Print name Burke Borowets COLLIERS	Date (yyyy/mm/dd) 2020 11 11
On behalf of Municipality	Print name and title	Date (yyyy/mm/dd)

**Appeal Number: 3392975**

**Roll Number: 59-12-010-001-10700-0000**

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