

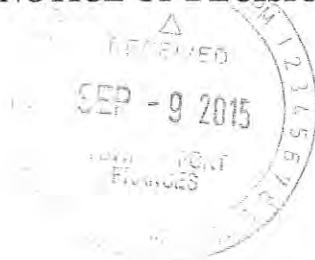
2015 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

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NOTICE OF DECISION

ABZAC CANADA INC
2945 LEMIRE BOUL
DRUMMONDVILLE QC J2B 6Y8



Decision No.: 2683398
Region No.: 32

ROLL NO: 5912-010-004-11500-0000

APPEAL NO.: 3050818

840 FIFTH ST WPLAN SM211 LOT 15 16 W PT

FORT FRANCES TOWN

SECTION: 40 Assessment made in 2013 for taxation commencing January 01, 2014

THE ASSESSMENT REVIEW BOARD HAS MADE THE FOLLOWING DECISION:

CHANGE TOTAL VALUE FROM \$700,000 TO \$350,000
CHANGE CLASSIFICATION FROM INDUSTRIAL (FULL) TO COMMERCIAL (FULL)
MINUTES OF SETTLEMENT - REGULAR

OTHER DISPOSITION:

ASSESSED PERSON(S): ABZAC CANADA INC
APPELLANT: GEORGE ARMSTRONG CO LIMITED
REPRESENTATIVE: ARGIL PROPERTY TAX SERVICES

If the decision has changed the assessed value on the property, questions regarding tax refunds or adjustments should be made to the municipality.

A copy of this Decision has been mailed to the following parties or their representatives:
the Appellant(s), the Assessed Person(s), the Municipal Clerk and the Municipal Property Assessment Corporation.

Registrar

Decision released on: September 04, 2015

(Municipality's Copy)

Assessment Review Board - Board of Negotiation - Conservation Review Board - Environmental Review Tribunal
Niagara Escarpment Hearing Office - Office of Consolidated Hearings - Ontario Municipal Board



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

MINUTES OF SETTLEMENT FOR ANNUAL ASSESSMENTS MADE UNDER SECTION 36 OF THE ASSESSMENT ACT

In the matter of the assessment made for the **2014 taxation year** for the property described as:

Roll Number:	5912 010 004 11500		
Location/Legal Description:	840 FIFTH ST / PLAN SM211 LOT 15 16 W PT 14 RP48R1762 PARTS 6 TO 11 PCL 14-3		
Municipality/Taxing Authority:	Town of Fort Frances		
Between:	THE MUNICIPAL PROPERTY ASSESSMENT CORPORATION	FIELD OFFICE NO.	32
And:	GEORGE ARMSTRONG CO LIMITED Assessed Person(s)		

The assessment of the property described above was made pursuant to section 36 of the *Assessment Act* and appealed to the Assessment Review Board under section 40 of the *Act*. The following settlement was reached between the parties:

Current Property Assessment

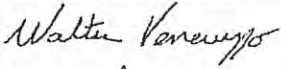
Property Classification RTC/RTQ	2008 Current Value (Phase-In Use Only)	2012 Current Value	Phase-In Assessment for Taxation Years		
			2014	2015	2016
IT	\$709,000	\$700,000	\$700,000	\$700,000	\$700,000
Total	\$709,000	\$700,000	\$700,000	\$700,000	\$700,000

Revised Property Assessment

Property Classification RTC/RTQ	2008 Current Value (Phase-In Use Only)	2012 Current Value	Phase-In Assessment for Taxation Years		
			2014	2015	2016
CT	\$709,000	\$350,000	\$350,000	\$350,000	\$350,000
Total	\$709,000	\$350,000	\$350,000	\$350,000	\$350,000

It is agreed between the parties that the decision of the Assessment Review Board will be made in accordance with the settlement. By accepting this settlement, the assessed person hereby acknowledges that the appeal, under section 40 of the *Assessment Act*, for the annual assessment made under section 36 of the *Act* for the taxation year described above, is settled and no hearing is required by the Assessment Review Board.

On behalf of the Municipal Property Assessment Corporation

Print Name: Walter Veneruzzo		Date (yyyy/mm/dd) 2015-08-11
Signature:		

Assessed Person's Signature or Authorized Representative

Print Name: GEORGE ARMSTRONG CO LIMITED <i>Cl. to Argail Property Tax</i>		Date (yyyy/mm/dd) 2015/08/11
Signature:		

On behalf of the Municipality/Taxing Authority

Print Name:	Signature:	Date (yyyy/mm/dd)
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PLEASE NOTE:

The assessment of this property is subject to change by a supplementary or omitted assessment if there have been any changes to the property after the annual assessment was made for any of the current or two previous taxation years.

Hearing No.:	Appeal No.:
595342	3050818

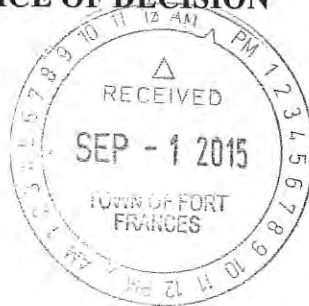
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Sans Frais: 1-866-448-2248 Sans Frais: 1-877-849-2066
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NOTICE OF DECISION

GEORGE ARMSTRONG CO LIMITED
1603 EMO RD
PO BOX 818 STN MAIN
FORT FRANCES ON P9A 3N1



Decision No.: 2682422
Region No.: 32

ROLL NO: 5912-010-004-11500-0000

DEEMED APPEAL NO.: 3093815

840 FIFTH ST WPLAN SM211 LOT 15 16 W PT

FORT FRANCES TOWN

SECTION: 40

Assessment made in 2014 for taxation commencing **January 01, 2015**

THE ASSESSMENT REVIEW BOARD HAS MADE THE FOLLOWING DECISION:

CHANGE TOTAL VALUE FROM \$676,000 TO \$350,000
MINUTES OF SETTLEMENT - REGULAR

OTHER DISPOSITION:

ASSESSED PERSON(S):	GEORGE ARMSTRONG CO LIMITED
APPELLANT:	GEORGE ARMSTRONG CO LIMITED
REPRESENTATIVE:	ARGIL PROPERTY TAX SERVICES

If the decision has changed the assessed value on the property, questions regarding tax refunds or adjustments should be made to the municipality.

A copy of this Decision has been mailed to the following parties or their representatives:
the Appellant(s), the Assessed Person(s), the Municipal Clerk and the Municipal Property Assessment Corporation.

Registrar

Decision released on: August 28, 2015

(Municipality's Copy)



MUNICIPAL PROPERTY ASSESSMENT CORPORATION

MINUTES OF SETTLEMENT FOR ANNUAL ASSESSMENTS MADE UNDER SECTION 36 OF THE ASSESSMENT ACT

In the matter of the assessment made for the **2015 taxation year** for the property described as:

Roll Number:	5912 010 004 11500		
Location/Legal Description:	840 FIFTH ST / PLAN SM211 LOT 15 16 W PT 14 RP48R1762 PARTS 6 TO 11 PCL 14-3		
Municipality/Taxing Authority:	Town of Fort Frances		
Between:	THE MUNICIPAL PROPERTY ASSESSMENT CORPORATION	FIELD OFFICE NO.	32
And:	GEORGE ARMSTRONG CO LIMITED Assessed Person(s)		

The assessment of the property described above was made pursuant to section 36 of the *Assessment Act* and appealed to the Assessment Review Board under section 40 of the *Act*. The following settlement was reached between the parties:

Current Property Assessment				
Property Classification RTC/RTQ	2008 Current Value (Phase-In Use Only)	2012 Current Value	Phase-In Assessment for Taxation Years	
			2015	2016
CT	\$667,146	\$676,000	\$673,787	\$676,000
Total	\$667,146	\$676,000	\$673,787	\$676,000

Revised Property Assessment				
Property Classification RTC/RTQ	2008 Current Value (Phase-In Use Only)	2012 Current Value	Phase-In Assessment for Taxation Years	
			2015	2016
CT	\$676,146	\$350,000	\$350,000	\$350,000
Total	\$676,146	\$350,000	\$350,000	\$350,000

It is agreed between the parties that the decision of the Assessment Review Board will be made in accordance with the settlement. By accepting this settlement, the assessed person hereby acknowledges that the appeal, under section 40 of the *Assessment Act*, for the annual assessment made under section 36 of the *Act* for the taxation year described above, is settled and no hearing is required by the Assessment Review Board.

On behalf of the Municipal Property Assessment Corporation		
Print Name: Walter Veneruzzo		Date (yyyy/mm/dd) 2015-08-11
Assessed Person's Signature or Authorized Representative		
Print Name: GEORGE ARMSTRONG CO LIMITED / 40 Arbut Property Tax		Date (yyyy/mm/dd) 2015/08/11
On behalf of the Municipality/Taxing Authority		
Print Name:	Signature:	Date (yyyy/mm/dd)

PLEASE NOTE:

The assessment of this property is subject to change by a supplementary or omitted assessment if there have been any changes to the property after the annual assessment was made for any of the current or two previous taxation years.

Hearing No.:	Appeal No.:
595342	3093815