



**TOWN OF FORT FRANCES**  
**ADMINISTRATION & FINANCE DIVISION**  
**TREASURY REPORT 2013/84**

**TO:** Mayor Avis & Members of Council  
**FROM:** Laurie Witherspoon, Treasurer  
**DATE:** September 4, 2013  
**SUBJECT:** MOS – Requests for Reconsideration  
Re: Gas Distributions Lines (2013) Roll #59-12-030-007-24300-0000

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**BACKGROUND**

Attached are the Minutes of Settlement for the 2013 taxation years under Section 39.1 of the *Assessment Act* from MPAC with regard to the following property

1. Gas Distribution Lines – Pipeline CVA reduction from 2,691,250 to 2,221,604 resulting from updated property data.

At the July 22, 2013 Council meeting, Treasurer Report 2013/71 recommendation that the Minutes of Settlement for the Gas Distribution Lines not be accepted at that time pending further investigation. MPAC has advised that Union Gas added a large amount of pipe in our region for which omit/supplemental assessments were issued for 2011 and 2012. After the new pipe was installed the older pipe was removed resulting in M.O.S. (Minutes of Settlement). Please see the attached information prepared by Tara Rajala, Tax Administrator providing a summary of pipeline increase and/or M.O.S. for area municipalities contacted.

The Municipality may object to the *Request for Consideration Minutes of Settlement* applications within 90 days after receiving the notice for the above referenced properties filed under Section 39.1 of the *Assessment Act* as listed on the M.O.S. applications.

That total financial impact of the Minutes of Settlement is \$25,742.42 consisting of a reduction of municipal revenue of \$19,824.88 and education revenue of \$5,917.54 as listed in the attached Write-offs/Tax Account Adjustment worksheet.

**RECOMMENDATION**

The Administration & Finance Executive Committee recommends that Council appeal the Minutes of Settlement (M.O.S.) received for Roll Number 59-12-030-007-24300-0000 for Gas Distribution Lines located within the Town of Fort Frances.

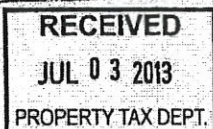
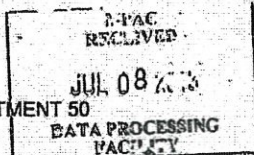
Council Approval of This Report Will Agree to the recommendation of the Administration and Finance Executive Committee to appeal the Minutes of Settlement received for Roll Number 59-12-030-007-24300-0000 Gas Distribution Lines located within the Town of Fort Frances.



MUNICIPAL PROPERTY  
ASSESSMENT CORPORATION  
SOCIÉTÉ D'ÉVALUATION  
FONCIÈRE DES MUNICIPALITÉS

# Request for Reconsideration Minutes of Settlement 2013 Tax Year

UNION GAS LIMITED  
PROPERTY TAX DEPARTMENT 50  
PO BOX 2001 STN MAIN  
CHATHAM ON N7M 5M1



## Questions?

Call 1 866 296-MPAC (6722)  
1 877 889-MPAC (6722) TTY  
Monday to Friday - 8 a.m. to 5 p.m.  
Web [www.mpac.ca](http://www.mpac.ca)  
Fax 1 866 297-6703  
Write P.O. Box 9808 Toronto, ON M1S 5T9

If you have any accessibility needs,  
please contact MPAC for assistance.

The Municipal Property Assessment Corporation (MPAC) received a Request for Reconsideration (R/R) for the property identified below. As a result of MPAC's review, we recommend your property assessment be revised according to the settlement shown below.

<b>Roll number</b>	59-12-030-007-24300-0000	
<b>Property location and description</b>	GAS DISTRIBUTION LINES	
<b>Municipality</b>	FORT FRANCES TOWN	
<b>Property Assessment</b>	<b>Current</b>	<b>Revised</b>
2012 Current Value	\$2,848,000	\$2,351,000
2008 Current Value	\$2,639,000 *	\$2,178,472
<b>Property Classification</b>	Pipeline (PT)	Pipeline (PT)
<b>Tax Year</b>	<b>Phased-In Assessment</b>	<b>Phased-In Assessment</b>
2013	\$2,691,250	\$2,221,604
2014	\$2,743,500	\$2,264,736
2015	\$2,795,750	\$2,307,868
2016	\$2,848,000	\$2,351,000

## Reason(s) why your property assessment changed

- Updated property data

Please see reverse

\* 2012 CVA 2,510,000  
2012 Supp 129,000  
2,639,000



Please check the appropriate box and sign below

☒ accept my revised assessment

or

☐ reject my revised assessment.

By signing, I agree the Request for Reconsideration (RfR) process is completed.

- I understand that if I accept the recommendation;
  - the revised phased-in assessments will be used by my municipality to adjust my property taxes; and
  - if I have already filed an Appeal to the Assessment Review Board (ARB), my Appeal is withdrawn.
- I understand that if I reject the recommendation;
  - my property assessment will remain unchanged for the current year; and
  - I have the option of appealing to the Assessment Review Board by October 02, 2013.
- I understand that a supplementary or omitted assessment may be made for any changes to the property not yet assessed.

You must sign and return this form for the change to take effect this year.

Signature of property owner/representative X <i>Kyle Simpson</i>	Print Name X <i>Kyle Simpson</i>	Date (yyyy/mm/dd) <i>2013/07/03</i>
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Signature of MPAC representative X <i>Walter Veneruzzo</i>	Walter Veneruzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2013/06/24
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Objection by Municipality

Municipal Signature X	Print Name X	Date (yyyy/mm/dd)
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To finalize your RfR, your signed Minutes can be mailed in the prepaid envelope provided or faxed to 1 866 297-6703.

Last date for a Municipal Appeal: **October 9, 2013**

PLEASE NOTE: If there is any change in the law that affects the determination of the adjusted 2008 CVA used as the starting point to determine the phased-in assessments in these Minutes of Settlement, MPAC reserves the right to re-state the phase-in amounts included in the Settlement to comply with the statutory or regulatory change.

Tax Year: 2013 Roll Number: 59-12-030-007-24300-0000

## 2013 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

[illegible]

----- Forwarded by Tara Rajala/Frances on 28/08/2013 01:20 PM -----



"Begall, Paula"  
<PAULA.BEGALL@mpac.ca>

To "trajala@fort-frances.com" <trajala@fort-frances.com>

cc "Morgan, Darlene" <DARLENE.MORGAN@mpac.ca>

28/08/2013 12:22 PM

Subject RE: 59-12 Minutes of Settlement

Hi Tara,

. In 2009 and 2010 Union Gas added a large amount of pipe in that region. Omits were issued for this. After the new pipe is installed the older pipe is then removed, and that is why MOS were issued.

Please let me know if you have any other questions.

Thank-you,

Paula Begall  
Municipal Relations Assistant  
807 622-1400 x249  
Paula.Begall@mpac.ca  
Fax: 807 622-1404  
Toll free: 877 268 9231 x249

-----Original Message-----

From: trajala@fort-frances.com [mailto:trajala@fort-frances.com]

Sent: Wednesday, August 28, 2013 9:32 AM

To: Begall, Paula

Subject: Re: 59-12 Minutes of Settlement

Good Morning. Thank you!

Could you help with another MOS? It is for roll #5912 030 007 24300 0000 - Union Gas Limited. I would like to get more explanation about the reason why it was reduced in value. Who should I talk to about this file? Thanks :)

Tara Rajala

Tara Rajala/Frances  
08/12/2013 12:05 PM

To Laurie Witherspoon/Frances@Frances  
cc  
bcc  
Subject Pipeline Information from District

Further to councils request for information this is what I was able to find out.

- 1) Emo, Chapple, LaValle, Kenora, Dryden, and Lake of the Woods - have experienced increases in valuation on the roll, but have not received any MOS as of yet.
- 2) Atikokan received a MOS for their property reducing the value by 2.5%
- 3) Rainy River has not responded to emails or phone call as of yet.

Tara Rajala  
Tax Administrator  
Town of Fort Frances  
P: (807) 274-5323 ext. 241  
F: (807) 274-8479  
trajala@fort-frances.com  
www.fort-frances.com

Tara Rajala/Frances  
08/13/2013 08:11 AM

To Laurie Witherspoon/Frances@Frances  
cc  
bcc  
Subject Fw: Second Request: Tax Question Re: Minutes of  
Settlement for Pipeline Properties

response from RR.

----- Forwarded by Tara Rajala/Frances on 13/08/2013 08:10 AM -----



"Town of Rainy River"  
<rainyriver@tbaytel.net>  
12/08/2013 04:27 PM

To <trajala@fort-frances.com>  
cc  
Subject RE: Second Request: Tax Question Re: Minutes of  
Settlement for Pipeline Properties

Rainy River's assessed value increased this year, not a lot but some. And in 2011 we had an omit issued increasing the assessed value by a third.

Veldron Vogan, AMCT  
Chief Administrative Officer  
Town of Rainy River  
Phone: 807-852-3978  
Fax: 807-852-3553  
www.rainyriver.ca

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