

2016 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

Batch #	Year Affected	Roll #	Assessment Change	RTC/RTQ	Municipal Rate	School Rate	Municipal Amount	English Public	English Separate	French Public	French Separate	No Sup School	Capping Adjust	Penalty/ Interest	BIA	TOTAL
TX0 330 Days 330 Days	2015	2.7.108	-178,961	CT	0.03316535	0.01190	-5,366.17					-1,925.42				-7,291.59
	2015	2.7.108	-12,800	RTES	0.01675018	0.00195	-193.84		-22.57							-216.41
							-5,560.01	0.00	-22.57	0.00	0.00	-1,925.42	0.00	0.00	0.00	-7,508.00
357 Application																

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

August 19, 2016

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

Dear Mr. & Mrs. Howarth:

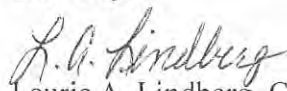
Re: Hearing to Consider Section 357/358 Applications

Please be advised that a public hearing has been scheduled for immediately following the Committee of the Whole Meeting of Council on Monday, September 12, 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. Lindberg, CMO
Treasurer

Enc.

SECTION 357/358 APPLICATION

Application/Appeal #

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Taxation Year: 2015Municipality: TOWN OF FORT FRANCESRoll Number: 59-12-030-001, 108-00Property Address: 525 PORTAGE AVEApplicant Name: MARK HEWARTHOwner Name: LESLIE MARK HEWARTHContact Number: 807-874-5944Mailing Address: 525 PORTAGE AVEAlternative Num: 807-875-9996FF ON P94 042

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: RENOVATIONSEffective from: 02.05.15 to 12.31.15
(MM/DD/YY)Applicant Signature: Mark HewarthDate: 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
<u>CT</u>			<u>308,500</u>				<u>129,539</u>	
<u>RTS</u>			<u>82,000</u>				<u>9,200</u>	

Revised:

Reason for Change (Assessor Comments):

Reason Original Assessment Revised:

Assessor Name:

Signature:

Date: 1 / 1 / 16

TREASURER'S REPORT ON TAX LIABILITY

RTC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy
<u>CT</u>	<u>179,961</u>	<u>.04506535</u>	<u>330</u>	<u>7,291.59</u>	<u>13,902.66</u>
<u>RTS</u>	<u>12,800</u>	<u>.01842275</u>	<u>330</u>	<u>216.41</u>	<u>411.40</u>

Recommended: ☐ No Adjustment☒ Adjustment☐ Cancellation☐ RefundTotal Amount 7,508.00

Comments:

Treasury Position: TreasurerSignature: L. LindbergDate: 08.19.16

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY): 09.12.16
☐ 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

2015-00012

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

Taxing Authority:	TOWN OF FORT FRANCES	Application #:	9104217 REVISED
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						128,757	129,800	129,539	129,279
RT						9,200	9,200	9,200	9,200
								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. REVISED Adjustment made to costing for state and condition of building Feb 2015. A 2016 357 application will be needed to adjust the valuation to state & condition for 2016 tax year. 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	\$128,757	\$129,800	129,539	129,279	PSDF
RT	\$9,200	\$9,200	9,200	9,200	PSDF
			0	0	
			0	0	
			0	0	
			0	0	

MPAC Representative Name:	M. Cawston
MPAC Representative Signature:	
Date:	May 31/16