



Treasury Report 2020/70

TO: Administration & Finance Executive Committee
FROM: Dawn Galusha, Treasurer
DATE: November 13, 2020
SUBJECT: Appeal Minutes of Settlement
RE: 427 Mowat Ave. (2017, 2018, 2019 & 2020)
Roll # 5912-010-001-10700-0000

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.

Municipal Taxes

Total Tax Collected in Year	\$546,832.97	\$541,262.37	\$663,306.75	\$782,751.95	\$2,534,154.04
------------------------------------	---------------------	---------------------	---------------------	---------------------	-----------------------

Resolute FP Canada Inc.	226,074.60	218,083.99	267,634.48	(25,536.79)	686,256.28
2670568 Ontario Ltd (Riversedge)			-	479,356.38	479,356.38
				Total	1,165,612.67

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
---	--	-------------------------------------

Assessed person's signature or authorized representative	Print name	Date (yyyy/mm/dd)
--	------------	-------------------

On behalf of Municipality	Print name and title	Date (yyyy/mm/dd)
---------------------------	----------------------	-------------------

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)
Monday to Friday 8 a.m. to 5 p.m.



Email: enquiry@mpac.ca



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

If you have any accessibility needs, please let our representatives know how we can assist you.

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: 2018

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		
	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

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
---	--	-------------------------------------

Assessed person's signature or authorized representative	Print name	Date (yyyy/mm/dd)
--	------------	-------------------

On behalf of Municipality	Print name and title	Date (yyyy/mm/dd)
---------------------------	----------------------	-------------------

Appeal Number: 3315033 Roll Number: 59-12-010-001-10700-0000

Contact Us



Call: 1 866 296-MPAC (6722)
TTY 1 877 889-MPAC (6722)
Monday to Friday 8 a.m. to 5 p.m.



Email: enquiry@mpac.ca



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

If you have any accessibility needs, please let our representatives know how we can assist you.

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: 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

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
---	--	-------------------------------------

Assessed person's signature or authorized representative	Print name	Date (yyyy/mm/dd)
--	------------	-------------------

On behalf of Municipality	Print name and title	Date (yyyy/mm/dd)
---------------------------	----------------------	-------------------

Appeal Number: 3368328

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

Contact Us



Call: 1 866 296-MPAC (6722)
TTY 1 877 889-MPAC (6722)
Monday to Friday 8 a.m. to 5 p.m.



Email: enquiry@mpac.ca



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

If you have any accessibility needs, please let our representatives know how we can assist you.

**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: 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
\$6,627,000	\$7,038,000

**Property
Classification**

Commercial (CT)
Large Industrial (LT)
Total

Phase-in Assessment for Taxation Years

2020
\$614,200
\$6,423,800
\$7,038,000

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
\$4,261,778	\$5,313,000

**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
\$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.


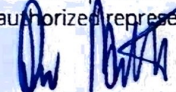
To complete your Appeal Minutes of Settlement, please sign and send a copy of both sides of this form to MPAC in one of the following ways:



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
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

Contact Us

Call: 1 866 296-MPAC (6722)
TTY 1 877 889-MPAC (6722)
Monday to Friday 8 a.m. to 5 p.m.



Email: enquiry@mpac.ca



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

If you have any accessibility needs, please let our representatives know how we can assist you.