

## 2015 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
	2013	1.1.028	-34,000	RTEP	0.01670548	0.00212	-70.03	-8.89								-78.92
	2014	1.1.028	-35,000	RTEP	0.01687815	0.00203	-590.74	-71.05								-661.79
							-660.77	-79.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-740.71
357/358 Application																

Administration & Finance Division  
Civic Centre

Operations & Facilities Division  
Fifth Street & Wright Avenue  
Phone: 807-274-9893  
Fax: 807-274-7360

Civic Centre  
320 Portage Avenue  
Phone: 807-274-5323  
Fax: 807-274-8479  
email: town@fort-frances.com



Planning & Development Division  
Civic Centre

Community Services Division  
740 Scott Street P9A 1H8  
Phone: 807-274-4561

Mailing Address:  
320 Portage Avenue  
Fort Frances, Ontario  
P9A 3P9

[www.fort-frances.com](http://www.fort-frances.com)

May 15, 2015

Jack Allan Gray  
Camilla Jo Gray  
118 Third Street W.  
Fort Frances, Ontario  
P9A 3A3

Dear Mr. & Mrs. Gray:


**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, June 8, 2015 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 the property located at 118 Third Street W. in the Town of Fort Frances for 2013 & 2014 tax adjustment due for fire on November 16, 2013 whereby the home suffered damage that prevented normal use. The Section 358 Application was filed on March 3, 2015 past the February deadline.

The hearing will give you the opportunity to speak to the application (copy of applications enclosed) if you should so desire.

Sincerely,

  
Laurie A. Witherspoon, CMO  
Treasurer

c.c.: L. Slomke, Clerk

Enc.



SECTION 357(358) APPLICATION

TO THE COUNCIL OR THE ASSESSMENT REVIEW BOARD

Mailed MFA to Mar 3/15

Application/Appeal #

Taxation Year:  
2013

Municipality: FORT FRANCES Roll Number: 51-12010-001-028-00  
 Property Address: 118 THIRD ST W Applicant Name: CAMILLA GRAY  
 Owner Name: JACK: CAMILLA GRAY Contact Number: 274-3662  
 Mailing Address: 118 THIRD ST W Alternative Num: \_\_\_\_\_  
FORT FRANCES ON PG 3A3

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: FIRE - NOV 17/13 (UNLIVABLE)

Effective from: 11/17/13 to 12/31/13 Applicant Signature: Camilla Gray Date: 03/03/15  
 (MM/DD/YY) (MM/DD/YY)

ASSESSMENT REPORT: MUNICIPALITY				ASSESSOR				
Assessment Roll As Returned		Revised Since Roll Return <input type="checkbox"/>		Assessment Report School Bd: <input type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other				
		Enter Revisions Below		<input type="checkbox"/> No Change In Assessment <input type="checkbox"/> 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
Revised:				Reason for Change (Assessor Comments):				
Reason Original Assessment Revised:								

Assessor Name: \_\_\_\_\_ Signature: \_\_\_\_\_ Date: 1/1/15

TREASURER'S REPORT ON TAX LIABILITY

RTC/RTQ	Taxable Assessment Reduction	Tax Rate	(Days) Months	Tax Adjustment	Original Levy
<u>RTP</u>	<u>-34,000</u>	<u>0.1882548</u>	<u>45</u>	<u>78.92</u>	<u>1,233.07</u>

Recommended: ☐ No Adjustment ☐ Adjustment ☐ Cancellation ☐ Refund Total Amount: \$78.92

Comments: \_\_\_\_\_

Treasury Position: Treasurer Signature: Louis A. Witherspoon Date: 05/15/15

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:

Hearing Date (MM/DD/YY): 1/1/15

- ☐ 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: \_\_\_\_\_

442:2013-0007

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

Taxing Authority: <b>Fort Frances Town</b> Roll #: <b>5912 010 001 028 00</b> Address: <b>118 Third St W</b>	Application #: <b>8266690</b> <b>Damaged and unusable</b> Tax Year: <b>2013</b> Claimed Relief Period: <b>From Nov.17 To Dec.31</b>
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(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	2013 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	2013 Phased-In Value Attributed to Value in (H)	2012 Assmt (same as 2008 CVA)
RT	74,000	71,000				70,000	74,000	71,000	70,000
								0	0
								0	0
TO:								0	0
RT	37,000	37,000				70,000	37,000	37,000	70,000
								0	0
								0	0
								0	0

**MPAC's Remarks:**

Mpac has learned of the fire on Nov.16, 2013. Home suffered damage that prevents normal use. Sec. 358 was filed on March 3, 2015 past the deadline of February 28.

**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	2013 Phased-In Value	2012 Assmt (same as 2008 CVA)	Factor Methodology Applied
RT	\$70,000	\$37,000	37,000	70,000	RESET
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	

## Application/Appeal #

Taxation Year:

Taxation Year: 2014

Reason for Application: (Check one box only)

- |   |   |
|---|---|
| <input type="checkbox"/> Ceases to be liable for tax at rate it was taxed - 357(1)(a)     | <input type="checkbox"/> Sickness or extreme poverty - 357(1)(d.1)                        |
| <input type="checkbox"/> Became exempt - 357(1)(c)  | <input type="checkbox"/> Mobile unit removed - 357(1)(e)                                  |
| <input checked="" type="checkbox"/> Razed by fire, demolition or otherwise - 357(1)(d)(i) | <input type="checkbox"/> Gross or manifest clerical/factual error - 357(1)(f)             |
| <input type="checkbox"/> Damaged and substantially unusable - 357(1)(d)(ii)               | <input type="checkbox"/> Repairs/Reno's preventing normal use (min. 3 months) - 357(1)(g) |

Details of Reason:

STRUCTURE REMOVED SEPT 14 & BEING REBUILT

Effective from: 01/01/14 to 12/31/14 Applicant Signature: [Signature] Date: 03/03/15  
(MM/DD/YY) (MM/DD/YY)

ASSESSMENT REPORT:				ASSESSOR				
Assessment Roll As Returned		Municipality: _____ Revised Since Roll Return <input type="checkbox"/> Enter Revisions Below		Assessment Report    School Bd: <input type="checkbox"/> Eng <input type="checkbox"/> Fr <input type="checkbox"/> Other <input type="checkbox"/> No Change In Assessment <input type="checkbox"/> 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
Revised:				Reason for Change (Assessor Comments): _____ _____ _____				
Reason Original Assessment Revised: _____				Signature: _____				
Assessor Name: _____				Date:    /    /				

**TREASURER'S REPORT ON TAX LIABILITY**[illegible]

Recommended : ☐ No Adjustment ☐ Adjustment ☐ Cancellation ☐ Refund Total Amount \$661.79

Comments:

Treasury Position: Treasurer Signature: Sammi H. Whitcomb Date: 05/15/15

**COUNCIL OR ASSESSMENT REVIEW BOARD DECISION:**

Hearing Date (MM/DD/YY): 06/08/15

- ☐ 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
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442:2d4-0008

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

Taxing Authority:	Town of Fort Frances	Application #:	8266692
Roll #:	5912 010 001 028 00	Application Reason:	Damaged and unusable
Address:	118 Third St W	Tax Year:	2014
Claimed Relief Period:		From	01-Jan To 31-Dec

(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	2014 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	2014 Phased-In Value Attributed to Value in (H)	2013 Phased-In Value Attributed to Value in (H)
FROM								0	0
								0	0
RT	74,000	72,000				70,000	74,000	72,000	71,000
								0	0
TO								0	0
RT	74,000	37,000		37,000	37,000	70,000	37,000	37,000	37,000
								0	0
								0	0

**MPAC's Remarks:**

Mpac has learned of the fire on Nov.16, 2013. Home suffered damage that prevents normal use. Sec. 358 was filed on March 3, 2015.

**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	2014 Phased-In Value	2013 Phased-In Value	Factor Methodology Applied
RT	\$70,000	\$37,000	37,000	37,000	RESET
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	