



TOWN OF FORT FRANCES
ADMINISTRATION & FINANCE DIVISION
TREASURY REPORT 2013/71

TO: Mayor Avis & Members of Council

FROM: Laurie Witherspoon, Treasurer

DATE: July 9, 2013

SUBJECT: MOS – Requests for Reconsideration

Re: Gas Distributions Lines	(2013) Roll #5912-030-007-24300-0000
250 – 252 Scott Street	(2013) Roll #5912-020-007-07700-0000
319 Third Street W.	(2013) Roll # 5912-010-001-01800-0000

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 properties:

1. 250 – 252 Scott Street - Commercial CVA reduction from 105,000 to 96,400 and reduction of Residential CVA from 52,750 to 47,600 resulting from updated commercial/industrial building value.
2. 319 Third Street W. – Residential CVA reduction from 79,000 to 60,000 resulting from changed value due to condition of structure.
3. Gas Distribution Lines – Pipeline CVA reduction from 2,691,250 to 2,221,604 resulting from updated property data

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 \$26,589.87 consisting of a reduction of municipal revenue of \$20,512.77 and education revenue of \$6,077.10 as listed in the attached Write-offs/Tax Account Adjustment worksheet.

RECOMMENDATION

The Administration & Finance Executive Committee recommends that Council receive the Minutes of Settlement (M.O.S.) for properties located at 250-252 Scott Street and 319 Third Street W. for the 2013 taxation year and that the M.O.S. be processed. Further that the Minutes of Settlement for the Gas Distribution Lines not be accepted at this time pending further investigation, which may or may not include a municipal appeal of the Pipeline assessment reduction of 469,646.

Council Approval of This Report Will Agree to the recommendation of the Administration and Finance Executive Committee to receive the Minutes of Settlement for properties located at 250-252 Scott Street and 319 Third Street W. for the 2013 taxation year and that the M.O.S. be processed. Further that the Minutes of Settlement for the Gas Distribution Lines not be accepted at this time pending further investigation, which may or may not include a municipal appeal of the Pipeline assessment reduction of 469,646.

2013 WRITE-OFFS/TAX ACCOUNT ADJUSTMENTS

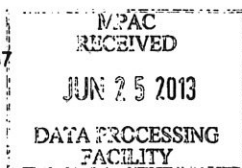
Batch #	Year Affected	Roll #	Assessment Change	RTC/RTQ	Municipal Rate	School Rate	Municipal Amount	English Public	English Separate	French Public	French Separate	No Sup School	Capping Adjust	Penalty/ Interest	BIA	TOTAL
	2013	2.7.077	-8,600	CT	0.03307687	0.012600	-284.46					-108.36				-392.82
	2013	2.7.077	-5,150	RTEP	0.01670548	0.002120	-86.03	-10.92								-96.95
							-370.49	-10.92	0.00	0.00	0.00	-108.36	0.00	0.00	0.00	-489.77
	2013	1.1.018	-19,000	RTEP	0.01670548	0.002120	-317.40	-40.28								-357.68
	2013	3.7.243	-469,646	PT	0.04221239	0.012600	-19,824.88					-5,917.54				-25,742.42
	Minutes of Settlement						-20,512.77	-51.20	0.00	0.00	0.00	-6,025.90	0.00	0.00	0.00	-26,589.87



MUNICIPAL PROPERTY
ASSESSMENT CORPORATION
SOCIÉTÉ D'ÉVALUATION
FONCIÈRE DES MUNICIPALITÉS

MOS: 2013-00015
Request for Reconsideration
Minutes of Settlement 2013 Tax Year

COUSINEAU ROBERT LAWRENCE
COUSINEAU DANIEL RAY
250 SCOTT ST
FORT FRANCES ON P9A 1G7

**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
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 (RfR) 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.

Roll number

59-12-020-007-07700-0000

Property location and description

250-252 SCOTT ST
PLAN SM21 PT LOT 12 & PT CLSD LANE PCL 3026

Municipality

FORT FRANCES TOWN

Current Property Assessment

Property Classification	2008	2012	2013	Phased-in Assessment for Tax Years		
	Current Value	Current Value		2014	2015	2016
Residential (RT)	\$50,000	\$61,000	\$52,750	\$55,500	\$58,250	\$61,000
Commercial (CT)	\$99,000	\$123,000	\$105,000	\$111,000	\$117,000	\$123,000
Total:	\$149,000	\$184,000	\$157,750	\$166,500	\$175,250	\$184,000

Revised Property Assessment

Property Classification	2008	2012	2013	Phased-in Assessment for Tax Years		
	Current Value	Current Value		2014	2015	2016
Residential (RT)	\$50,000	\$47,600	\$47,600	\$47,600	\$47,600	\$47,600
Commercial (CT)	\$99,000	\$96,400	\$96,400	\$96,400	\$96,400	\$96,400
Total:	\$149,000	\$144,000	\$144,000	\$144,000	\$144,000	\$144,000

Reason(s) why your property assessment changed

- Updated commercial/industrial building value

Please see reverse

Please check the appropriate box and sign below

I ☒ accept my revised assessment

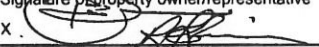
or

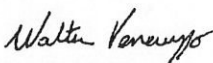
I ☐ reject my revised assessment.

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 July 24, 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 	Print Name X ROBERT L. COUSINEAU	Date (yyyy/mm/dd) JUNE 17/13
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Signature of MPAC representative X 	Walter Veneruzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2013/04/15
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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 4, 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.

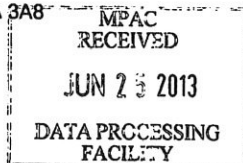
Tax Year: 2013 Roll Number: 59-12-020-007-07700-0000



MUNICIPAL PROPERTY
ASSESSMENT CORPORATION
SOCIÉTÉ D'ÉVALUATION
FONCIÈRE DES MUNICIPALITÉS

Mos: 2013-0006
Request for Reconsideration
Minutes of Settlement 2013 Tax Year

CUNNINGHAM WALTER HENRY
319 THIRD ST W
FORT FRANCES ON P9A 3A8

**Questions?**

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1 877 889-MPAC (6722) TTY
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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 (RfR) 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.

Roll number	59-12-010-001-01800-0000	
Property location and description	319 THIRD ST W PLAN SM29.PT LOT 65 RP 48R3823 PART 10 PCL 8275	
Municipality	FORT FRANCES TOWN	
Property Assessment	Current	Revised
2012 Current Value	\$85,000	\$60,000
2008 Current Value	\$77,000	\$77,000
Property Classification	Residential (RT)	Residential (RT)
Tax Year	Phased-in Assessment	Phased-in Assessment
2013	\$79,000	\$60,000
2014	\$81,000	\$60,000
2015	\$83,000	\$60,000
2016	\$85,000	\$60,000

Reason(s) why your property assessment changed

- Changed value due to condition of structure(s)

Please see reverse

Please check the appropriate box and sign below

☒ I accept my revised assessment

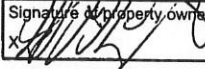
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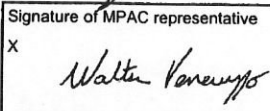
☐ I reject my revised assessment.

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Signature of property owner/representative X 	Print Name X WALTER H. CUNNINGHAM	Date (yyyy/mm/dd) 2013-06-13
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Signature of MPAC representative X 	Walter Veneruzzo, Director, Valuation and Customer Relations	Date (yyyy/mm/dd) 2013/04/15
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Objection by Municipality

Municipal Signature X	Print Name X	Date (yyyy/mm/dd)
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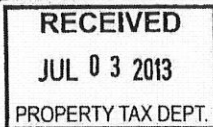
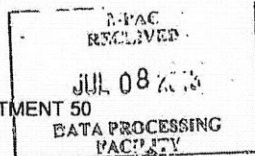
Tax Year: 2013 Roll Number: 59-12-010-001-01800-0000



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?

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1 877 889-MPAC (6722) TTY
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Roll number 59-12-030-007-24300-0000
Property location and description GAS DISTRIBUTION LINES
Municipality FORT FRANCES TOWN

Property Assessment	Current	Revised
2012 Current Value	\$2,848,000	\$2,351,000
2008 Current Value	\$2,639,000	\$2,178,472
Property Classification	Pipeline (PT)	Pipeline (PT)
Tax Year	Phased-in Assessment	Phased-in Assessment
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

Please check the appropriate box and sign below

I ☒ accept my revised assessment

or

I ☐ reject my revised assessment.

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

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

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