

TOWN OF FORT FRANCES

Administration & Finance Executive Committee

AGENDA - June 2, 2015, 12:00 PM

MEETING - Civic Centre

Session # 12

Page

Call to Order

Disclosure of pecuniary interest and the general nature thereof

Approval of Previous Committee Minutes

Non-agenda items identified to be considered later in this meeting, both in-camera and in open meeting.

In-Camera

5.1 Property Matter

Items Referred from Council

6.1 Fort Frances Canadian Bass Championship Requests 5 - 8

New Business

7.1 2014 Child Care Audited Statement 9 - 15

7.2 BIA 2015 Budget & Levy 16 - 19

7.3 357/358 Application re: 118 Third Street W. 20 - 26

7.4 357/358 Application re: 501 Sixth Street W. 27 - 31

Non-agenda Items

Outstanding Items

9.1 Couchiching Sewer and Water Agreement Signage

Information

Adjourn / Next Meeting Date

11.1 Next Meeting Date: Tuesday, June16, 2015

TOWN OF FORT FRANCES

MINUTES

SESSION NO. #11

May 19, 2015

The meeting of Administration & Finance Executive Committee of the Town of Fort Frances was held in the Civic Centre on May 19, 2015 from 12:00 p.m. to 12:35 p.m.

PRESENT: Councillor Ken Perry, Councillor Wendy Brunetta, Mayor Roy Avis

ALSO PRESENT: Mark McCaig, CAO, Aaron Petrin, HR Manager, Dawn Galusha, Deputy Treasurer and Laurie Witherspoon, Treasurer

REGRETS: Councillor Paul Ryan

1 Call to Order

Chair K. Perry called the meeting to order at 12:04 p.m.

2 Disclosure of pecuniary interest and the general nature thereof

Mayor Avis declared a conflict of interest on item 4. i) Mayor Roy Avis Forestry Consultation Travel Expenses as those were his expenses.

3 Approval of Previous Committee Minutes

The committee considered the following resolution:

Brunetta-Perry: That the minutes from the previous meeting held on May 5, 2015 be approved as distributed.

CARRIED

4 Non-agenda Items

Mayor Roy Avis Forestry Consultation Travel Expenses - The Committee recommended to approve the travel expense and per diem claims for Mayor Roy Avis in the amount of \$293.22 for his attendance at a Forestry Consultation meeting held in Thunder Bay on April 23, 2015.

5 In-Camera

6 New Business

Aaron Petrin, HR Manager WSIB Coverage for Elected Officials - The Committee directed further investigation and comparison to private carrier coverage.

Councillor June Caul NOMA Conference Per Diem & Travel Expense - The Committee recommended to approve the per diem and Travel Expense claims in the total amount of \$518.02 as submitted by Councillor June Caul for her attendance at the Northern Ontario Municipal Association Conference held in Thunder Bay on April 22 - 24, 2015.

M. McCaig, CAO Forestry Consultation Travel Expense - The Committee recommended to approve the travel expense claim for Mark McCaig, CAO in the amount of \$61.00 for his attendance at a Forestry Consultation meeting held in Thunder Bay on April 23, 2015.

M. McCaig, CAO Purchase Card Expenses - The Committee recommended to approve the purchase card expenses for Mark McCaig, CAO in the amount of \$62.31 as listed in this report.

7 Items Referred from Council

Rainy River Vet Services Committee - The Committee recommended to to make a contribution to the Vet Assistance Trust Fund in the amount of \$650.00 to support the request from the Rainy River Vet Services Committee.

LaVerendrye General Hospital Auxiliary Donation Request - The Committee recommended to receive the LaVerendrye General Hospital Auxiliary financial request for their Rock'n for a Reason fundraising event taking place May 22nd & 23rd, 2015 at the Fort Frances Chamber of Commerce Business & Community Expo. Further, that Council Members be encouraged to make individual pledges for an auxiliary volunteer or local celebrity.

8 Outstanding Items

Couchiching Sewer and Water Agreement Signage

9 Information

Administration & Finance Stats as at April 30, 2015

10 Adjourn / Next Meeting Date

Next Meeting Date: Tuesday, June 2, 2015

K. Perry, Executive Committee Chair

M. McCaig, CAO

TO: Administration & Finance Executive Committee
FROM: Laurie Witherspoon, Treasurer
DATE: May 28, 2015
SUBJECT: Fort Frances Canadian Bass Championship Requests

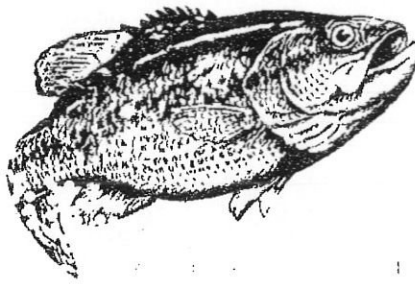
BACKGROUND

At the May 25, 2015 Council Meeting, the attached letter received from Fort Frances Canadian Bass Championship Inc (FFCBC) requesting support of their annual live release tournament was referred to the Administration & Finance Executive Committee with input from the Planning & Development, Operation & Facilities and Committee Services Executive Committees for review and recommendation.

FFCBC has requested in-kind services for the up coming live release tournament event planned for July 23 – 25, 2015. The requests that are to be considered by the Administration & Finance Executive Committee are as follows:

- Item 1. Designate, in writing, the “Fort Frances Canadian Bass Championship Live Release Tournament” as a significant Community Festival and event, and
- Item 3. Supply the FFCBC with the necessary documents to facilitate closing the road to accommodate the tent.

The recommendations received from all divisions will be summarized for the report going forward to Council for approval.



Fort Frances

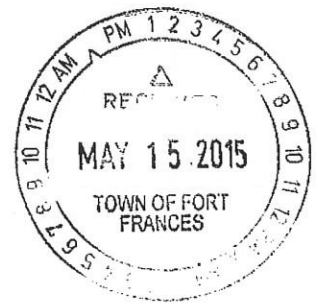
May 15/15
WK

Canadian
Bass Championship Inc.
P.O. Box 531
Fort Frances, ON
P9A 3M8

May 15, 2015

Mayor and Town Council

Town of Fort Frances
P.O. Box 38
Fort Frances, Ontario
P9A 3M5



Re: Fort Frances Canadian Bass Championships (July 23rd - July 25th, 2015)

Dear Mayor and Councillors:

The FFCBC directors sincerely appreciate your significant contributions to facilitate the 2015 event. The Town of Fort Frances is a valued sponsor of the FFCBC since its creation in 1995.

We respectfully request the following support from the Town of Fort Frances:

- 1) Designate, in writing, the "Fort Frances Canadian Bass Championship Live Release Tournament" as a significant community festival & event.
- 2) Authorize use of the Memorial Sports Centre Stage, Tables, Chairs & Town picnic tables. FFCBC will arrange for pick-up and return.
- 3) Supply the FFCBC with the necessary documents to facilitate closing road to accommodate tent.

- 4) We submit a request to the Town of Fort Frances for the use of four barricades for the use at the Sorting Gap.
- 5) The FFCBC will be filling out a building permit application for the erection of the tent, we ask the town look at any charges associated.
- 6) Provide us, early in July, with list of Sorting Gap Marina slip lessees. We will contact the lessees with a formal request for the possible use of their slips during the tournament.
- 7) Waive launch fees for tournament competitors and volunteers from July 20th to 25th . We will provide the Sorting Gap Marina staff with a list of tournament anglers and names of volunteers (spotters, catch & release and photography boats) who plan to launch there.
- 8) Authorize the temporary installation of poles and flags on the concrete pylons and edges of the launch ramp, as in previous years.
- 9) Allow the tournament to attach pennants, signs and banners to street light poles, fencing and other creative places with the assurance that no damage will be done to the infrastructure and the material will be promptly removed after the event.
- 10) Provide the Director of Tournament Operations and the Director of Site & Facilities with a dock key.

We look forward to discussing our request in greater detail at your convenience and invite any Town Council to any FFCBC board meeting.

Respectfully,
Wayne Allen, Co-Chairman
Jim Cuthbertson, Co-Chairman

2015 FFCBC Board of Directors

Wayne Allen	Co-Chair/Bar Operations
Lauris Werenko	Bar Operations
Kathy Cuthbertson	Food Court
Jim Cuthbertson	Co-Chair/Site & Facilities
Greg Gustafson	Treasurer/Angler Registrations
Paul Jewiss	Anglers' Representative
Kevin Cawston	Fish Care
Paul Cousineau	Weigh Master



May 26, 2015

Canadian Bass Champion Inc.
P.O. Box 531
Fort Frances, Ontario
P9A 3M8

Attn: Wayne Allen, Co-chairman & Jim Cuthbertson, Co-Chairman

Dear Sirs:

At their meeting May 25, 2015, Council referred the request dated May 15, 2015 from Wayne Allen and Jim Cuthbertson on behalf of the Canadian Bass Championship Inc. re: Support for Event to Administration & Finance Executive Committee with input from all Executive Committees for review and recommendation.

By copy of this letter, your request has been referred as directed.

Please direct any questions you may have to Laurie Witherspoon, Treasurer at 274-5323, ext. 248.

Yours very truly,

ADMINISTRATION & FINANCE DIVISION

Elizabeth (Lisa) Slomke, Clerk

ES/kt

Administration and Finance Executive Committee

-Attn: Laurie Witherspoon, Treasurer

Operations and Facilities Executive Committee

-Attn: D. Brown, Manager Operations and Facilities

Community Services Executive Committee

-Attn: J. Kabel, Manager Community Services

Planning and Development Executive Committee

-Attn: T. Rob, CBO Facility/Project Coordinator

M. McCaig, CAO

To: Administration & Finance Executive Committee
FROM: Laurie Witherspoon, Treasurer
DATE: May 22, 2015
SUBJECT: 2014 Child Care – Audited Statement

BACKGROUND

Attached is the audited Statement of Revenue and Expenses for the Town of Fort Frances Child Care Programs for the year ended December 13, 2014 as provided by BDO Canada LLP, along with their invoice in the amount of \$2,966.25 (including HST).

The audited Statement of Revenue and Expenses is a requirement of the Rainy River District Social Services Area Board for Child Care funding.

Town of Fort Frances
Child Care Department
For the year ended December 31, 2014

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Independent Auditor's Report	2
Financial Information	
Statement of Revenue and Expenses	3
Note to Statement of Revenue and Expenses	5

Independent Auditor's Report on Statement of Revenue and Expenses

To the Council of the
Town of Fort Frances

We have audited the accompanying Statement of Revenue and Expenses for the Town of Fort Frances - Child Care Department for the year ended December 31, 2014, and the significant accounting policy. The Statement of Revenue and Expenses has been prepared by management based on the basis of accounting described in the significant accounting policy attached to the Statement of Revenue and Expenses.

Management's Responsibility for the Statement

Management is responsible for the preparation of the Statement of Revenue and Expenses in accordance with the basis of accounting described in the significant accounting policy attached to the Statement, and for such internal control as management determines is necessary to enable the preparation of financial information that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Statement of Revenue and Expenses based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial information in the Statement of Revenue and Expenses for the Town of Fort Frances - Child Care Department for the year ended December 31, 2014, is prepared, in all material respects, in accordance with the basis of accounting described in the significant accounting policy attached to the Statement of Revenue and Expenses.

Basis of Accounting

Without modifying our opinion, we draw attention to the significant accounting policy attached to the Statement of Revenue and Expenses which describe the basis of accounting. The Statement of Revenue and Expenses is prepared to assist the Town of Fort Frances to meet the requirements of the Rainy River District Social Services Administration Board. As a result, the financial information may not be suitable for another purpose.

BDO CANADA LLP

Chartered Professional Accountants, Licensed Public Accountants
Fort Frances, Ontario
May 12, 2015

Town of Fort Frances Child Care Department Statement of Revenue and Expenses

For the year ended December 31

2014

Revenue

Grant revenue - operating	- Fort Frances Children's Complex	
	- Core service delivery	\$ 491,466
	- Fee subsidy	354,838
	- Capacity building	24,094
	- Best Start Hub	121,586
	- Day Care Resource Teacher	107,049
		<u>1,099,033</u>
Grant revenue - capital	- Fort Frances Children's Complex	
	- Core service delivery	35,316
	- Health and safety	2,000
	- Play-based equipment	12,690
		<u>50,006</u>
User fees		<u>173,408</u>
Other revenue and recoveries		<u>91</u>
Total revenue		<u>1,322,538</u>

Operating Expenses

Fort Frances Children's Complex	
Advertising	366
Audit	2,544
Accounting and bookkeeping	22,100
Buildings and yard	43,584
Training and development	13,604
Equipment and leases	997
Events and activities	6,595
Food and meals	48,210
Insurance	2,514
Office supplies and expenses	5,116
Telephone and internet	1,753
Information technology	40
Repairs and maintenance	16,440
Teaching supplies	20,811
Memberships, licenses and extended school purchases	6,314
Small capital purchases	15,551
Salaries, wages and benefits	738,807
Vehicle expenses	1,435
	<u>\$ 946,781</u>

Town of Fort Frances
Child Care Department
Statement of Revenue and Expenses
(Continued)

For the year ended December 31

2014

Operating Expenses (continued)

Carried forward	\$ 946,781
Best Start Hub	
Advertising	61
Accounting and bookkeeping	3,100
Buildings and yard	17,593
Equipment and leases	332
Events and activities	532
Food and meals	661
Insurance	636
Office supplies and expenses	869
Telephone and internet	503
Repairs and maintenance	3,751
Teaching supplies	2,583
Memberships and licenses	90
Salaries, wages and benefits	90,658
Vehicle expenses	217
	<u>121,586</u>
Day Care Resource Teacher	
Accounting and bookkeeping	2,000
Training and development	5,932
Food and meals	-
Office supplies and expenses	219
Telephone and internet	644
Teaching supplies	937
Memberships and licenses	300
Salaries, wages and benefits	97,340
	<u>107,372</u>
Total operating expenses	<u>1,175,739</u>
Capital expenses capitalized for Town of Fort Frances accounting purposes	
Fort Frances Children's Complex	34,455
Total department expenses	<u>1,210,194</u>
Excess of revenue over expenses	<u>\$ 112,344</u>

**Town of Fort Frances
Child Care Department
Note to Statement of Revenue and Expenses**

For the year ended December 31, 2014

Significant Accounting Policy

Basis of Accounting

The Statement of Revenue and Expenses has been prepared to comply with the financial accounting and reporting requirements of the Rainy River District Social Services Administration Board. The basis of accounting underlying the Statement of Revenue and Expenses are Canadian public sector accounting standards (PSAB). The Statement only includes those revenues and expenses related to the operation of the Town of Fort Frances Child Care Department. The Statement is in accordance with PSAB except for the following material departures as required by the financial accounting and reporting requirements of the Rainy River District Social Services Administration Board:

- a) Tangible capital asset additions capitalized by the Town of Fort Frances have been included on the Statement of Revenue and Expenses.
- b) Amortization expense related to the amortization of tangible capital assets has been excluded from the Statement of Revenue and Expenses.



Tel: 807 274 9848
Fax: 807 274 5142
www.bdo.ca

BDO Canada LLP
375 Scott Street
Fort Frances ON P9A 1H1 Canada

May 15, 2015

Town of Fort Frances
320 Portage Avenue
Fort Frances ON P9A 3P9

Attention: Mr. Mark McCaig

Invoice **88157740**
Electronic Banking Account No. 151360322599
HST Registration No. 131585366RT0043

For Professional Services

Preparing and auditing the Statement of Revenue and Expenses for the Town of Fort Frances - Child Care Department for the year ended December 31, 2014, as required by the Rainy River District Social Services Board. \$2,500.00

Administration, technology and disbursement fee.	125.00
Our Fee	\$2,625.00
HST	341.25
Total	<u>\$2,966.25</u>

Accounts are due when rendered
Interest at 1.00% per month (12.00% per annum) will be charged on accounts over 30 days
1825-KFF3035-5

TO: Administration & Finance Executive Committee
FROM: Laurie Witherspoon, Treasurer
DATE: May 22, 2015
SUBJECT: BIA 2015 Budget & Levy

BACKGROUND

The BIA have forwarded their 2015 Budget requirement for the purpose of levying and collection of a special charge of taxes upon the Business Improvement Area as provided for under Section 208 of the *Municipal Act, 2001*.

The BIA levy in the amount of \$45,000.00 is required by the Board of Management of the Business Improvement Area for the year 2015 as shown in Schedule "A" to support their approved budget of \$119,736.00 as submitted. The tax rates for the special charge, based on the 2015 tax ratios, are set out in Schedule "B" as attached to this report.

Schedule "A" to By-Law No. --/15

FORT FRANCES BUSINESS IMPROVEMENT ASSOCIATION BUDGET FOR 2015

	Account Number	2014 Budget	2014 Actual	2015 Budget
Revenue:				
BIA Taxation - Commercial	B-055-0140-0014	(44,681)	(44,680.63)	(44,681)
BIA Taxation - Industrial	B-055-0150-0014	(319)	(319.39)	(319)
BIA Supp/Omit - Commercial	B-055-0122-0014			
W/O Vacancy Rebates	B-055-0122-0024		276.33	276
W/O Charity Rebates	B-055-0122-4512	1,400	720.07	720
Exp. Grant	B-823-0430-0411			
RRFDC Grant (Project/Advertising)	B-823-0430-0410			
Expense Recoveries (Other Income)	B-823-0430-0589			
Associate Membership	B-823-0430-0641			
Promotions Income	B-823-0430-0688			
Prior Year Accumulated Surplus	B-L80-0000-0000	(56,389)		(75,732)
		(99,989)	(44,003.62)	(119,736)
Expenditures:				
Vacation, Stats, Etc.	B-823-1101-1115		184.90	
WSIB	B-823-1101-1122		107.69	
CPP	B-823-1101-1123		184.65	
EI	B-823-1101-1124		126.54	
EHT	B-823-1101-1129		93.75	
Part-time Salaries/Wages	B-823-1101-1130	4,000	4,111.25	4,000
Telephone/Communications	B-823-1200-1251	1,100	1,099.99	1,100
Postage	B-823-1200-1252	200		200
Office Supplies	B-823-1400-1410	500	93.62	500
Meeting Expenses	B-823-1500-1532	200		200
Office Equipment Rental	B-823-1500-1543	100		100
Office Rental	B-823-1500-1552	2,034	1,831.68	2,034
Advertising & Public Notice	B-823-1500-1591	14,000	14,440.47	17,000
Public Relations/Promotions	B-823-1500-1592		138.40	
Events/Activities	B-823-1500-1593	2,000	-500.00	2,500
Banners & Poles	B-823-1900-1902	500		500
Christmas Decorations	B-823-1900-1903	5,000		5,000
Mural Project	B-823-1900-1907	2,750		2,750
Future Projects	B-823-1900-1906	59,605		75,852
Electrical	B-823-2740-1420			
Soil/Plants/Trees	B-823-2740-1440	4,000	2,747.52	1,000
Grounds Maintenance (Mural)	B-823-2740-1545	1,000		4,000
Planters, Banner & Poles Materials	B-823-2750-1471	3,000		3,000
		99,989	24,660.46	119,736
Accumulated (Surplus)/Deficit	B-L80-0000-0000	-	(19,343.16)	-

2015 BIA Budget

	2015 Budget	2015 Actual
Revenue		
BIA Levy	\$ 45,000.00	\$ -
Less Vacancy/Charity Rebates	-996.00	0.00
Town of FF - Expense Recovery	0.00	0.00
Misc. Income	0.00	0.00
RRFDC - Future Project Grant	0.00	0.00
RRFDC - Xmas Advertising Grant	0.00	0.00
Total Revenue	\$ 44,004.00	\$ -
Expense Category		
Sal Wage & Benefits	\$ 4,000.00	\$ -
Telephone/Communications	1,100.00	0.00
Postage, Freight, Courier	200.00	0.00
Office Supplies	500.00	0.00
Meeting Expenses	200.00	0.00
Office Equip/Rent/Mtce	100.00	0.00
Building & Office Rent	2,034.00	0.00
Advertising & Public Notices	17,000.00	0.00
Events/Activities	2,500.00	0.00
Banners & Poles	500.00	0.00
Christmas Decorations	5,000.00	0.00
Soil/Plants/Trees	1,000.00	0.00
Repairs and Maintenance	4,000.00	0.00
Planters & Materials	3,000.00	0.00
Mural Project (on going)	2,750.00	0.00
Total Expenses	\$ 43,884.00	0.00
Total Revenues - Total Expenses	\$ 120.00	0

Schedule "B" to By-Law No. --/15

2015 BIA TAX RATES

Class	RTC/ RTQ	2015	Tax Rate Discount	Discounted CVA	Tax Ratios	Weighted CVA	Effective Tax Rate	2015 BIA Tax Levy
Commercial	CT	9,949,013	1	9,949,013	1.980000	19,699,046	0.00448902	44,661.29
Industrial	IT	53,000	1	53,000	2.818772	149,395	0.00639067	338.71
Total		10,002,013		10,002,013		19,848,441		45,000.00

Base Rate $\frac{45,000.00}{19,848,441}$ Dollars Required
Weighted Assessment

0.00226718 Base Rate equal to tax ratio of 1

TO: Administration & Finance Executive Committee
FROM: Laurie Witherspoon, Treasurer
DATE: May 22, 2015
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 118 Third Street W. (2013 & 2014) Roll # 5912-010-001-02800-0000

BACKGROUND

Attached are the 357/358 Application for reconsideration of assessment and adjustments for 2013 & 2014 taxes for 118 Third Street W. resulting from a house fire on November 16, 2013 that prevented normal use for the period for November 17, 2013 to December 31, 2014. The structure was removed in September of 2014.

The Municipality may object to the applications for the above referenced properties filed under Section 39.1 of the *Assessment Act*. In accordance with Section 357 (5) of the *Municipal Act* on or before September 30 of the year following the year in respect of which the application was made, council shall hold a meeting at which the applicants may make presentations to council.

Section 357 (5) (b) of the *Municipal Act* states that the Municipality must notify the applicant(s) of the meeting by mail sent 14 days before the meeting. Notice of Hearing to consider these Section 357/358 applications for 2013 & 2014 were mailed to the applicant on May 15, 2015 indicating notification that the public hearing is scheduled for Monday, June 8, 2015.

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
357/358 Application							-660.77	-79.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-740.71

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

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: 51-2010-001-028-00

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 (MM/DD/YY)

Applicant Signature: Camilla Gray

Date: 03/03/15 (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: / /

TREASURER'S REPORT ON TAX LIABILITY

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

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): / /

- ☐ 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:

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

Taxing Authority: Fort Frances Town Roll #: 5912 010 001 028 00 Address: 118 Third St W	Application #: 8266690 Damaged and unusable Tax Year: 2013 Claimed Relief Period: From Nov.17 To Dec.31
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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

Municipality: FORT FRANCES Roll Number: 59-12-010-001-028-00
 Property Address: 118 THIRDS ST W Applicant Name: CAMILLA GRAY
 Owner Name: JACK & CAMILLA GRAY Contact Number: 274-3667
 Mailing Address: 118 THIRD ST W Alternative Num: _____
FORT FRANCES ON P4A 3A3

<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 SEDI 1/4 & BEING REBUILT

Effective from: 01/01/14 to 12/31/14 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"/> \$357 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): <div> <div></div> <div></div> <div></div> </div>									
Reason Original Assessment Revised: _____													
Assessor Name: _____				Signature : _____									
				Date: / /									

TREASURER'S REPORT ON TAX LIABILITY

RTC/RTQ	Taxable Assessment Reduction	Tax Rate	Days / Months	Tax Adjustment	Original Levy
RTQ	-35,000	.01890815	365	661.79	1,361.39

Recommended : ☐ No Adjustment ☐ Adjustment ☐ Cancellation ☐ Refund Total Amount \$66.79

Comments:

Treasury Position: Treasurer Signature: Ann H. Witherspoon 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 _____

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

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

TO: Administration & Finance Executive Committee
FROM: Laurie Witherspoon, Treasurer
DATE: May 22, 2015
SUBJECT: 357/358 Applications for Tax Adjustment
Re: 501 Sixth Street W. (2014) Roll # 5912-010-001-02800-0000

BACKGROUND

Attached is the 357/358 Application for reconsideration of assessment and adjustment for 2014 taxes for 501 Sixth Street W. as the tenant vacated the rental property on or about September 30, 2014 and the property's RTC/RTQ change from taxable to exempt as the property is now used for municipal operations.

The Municipality may object to the applications for the above referenced properties filed under Section 39.1 of the *Assessment Act*. In accordance with Section 357 (5) of the *Municipal Act* on or before September 30 of the year following the year in respect of which the application was made, council shall hold a meeting at which the applicants may make presentations to council.

Section 357 (5) (b) of the *Municipal Act* states that the Municipality must notify the applicant(s) of the meeting by mail sent 14 days before the meeting. Notice of Hearing to consider this Section 357/358 application for 2014 was delivered to the applicant on May 15, 2015 indicating notification that the public hearing is scheduled for Monday, June 8, 2015.

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
92 Days	2014	1.7.118	-68,000	RTEP	0.01687815	0.00203	-289.29	-34.79								-324.08
357/358 Application							-289.29	-34.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-324.08

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

May 15, 2015

Town of Fort Frances
320 Portage Ave.
Fort Frances, Ontario
P9A 3P9

Attention: Clerk

Dear Ms. Slomke:

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 property located at 501 Sixth Street W. 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. Witherspoon, CMO
Treasurer

Enc.



Application/Appeal

Taxation Year: 2014

Effective from: 10/01/14 to 31/12/14 Applicant Signature: [Signature] Date: 02/12/15
(MM/DD/YY) (MM/DD/YY)

TREASURER'S REPORT ON TAX LIABILITY

Recommended: ☐ No Adjustment ☐ Adjustment ☐ Cancellation ☒ Refund Total Amount \$ 324.08

COUNCIL OR ASSESSMENT REVIEW BOARD DECISION: _____ Hearing Date (MM/DD/YY): ____/____/____

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

Taxing Authority:	Fort Frances Town	Application #:	8258326
Roll #:	5912 010 007 118 00	Application Reason:	Became exempt
Address:	501 6th St W	Tax Year:	2014
Claimed Relief Period:		From	Oct.1 To Dec.31

(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)
RT	73,000	68,000				63,000	73,000	68,000	65,500
								0	0
								0	0
TO:								0	0
E	73,000	73,000				74,483	73,000	73,000	73,000
								0	0
								0	0
								0	0

MPAC's Remarks:

MPAC has learned that the property is no longer used as rental unit, taxable tenant removed.

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
E	\$74,483	\$73,000	73,000	73,000	PSDF
			0	0	
			0	0	
			0	0	
			0	0	
			0	0	