



HEARING COMMITTEE AGENDA

Hearing Committee Meeting
Wednesday, June 17, 2020
Tom Davies Square - Committee Room C-11 / Electronic Participation

COUNCILLOR MARK SIGNORETTI, CHAIR

Bill Leduc, Vice-Chair

4:00 p.m. HEARING COMMITTEE MEETING - COMMITTEE ROOM C-11 / ELECTRONIC PARTICIPATION

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ROLL CALL

DECLARATIONS OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

PUBLIC HEARINGS

1. Report dated June 1, 2020 from the General Manager of Corporate Services regarding Tax Adjustment Under Section 357 and 358 of the Municipal Act of Ontario for 0 McFarlane Lake Rd, Sudbury. **4 - 21**
(RESOLUTION PREPARED)
(This report provides a recommendation regarding applications for a tax adjustment under Sections 357 and 358 of the Municipal Act, 2001, 0 McFarlane Lake Rd, Sudbury.)
2. Report dated May 15, 2020 from the General Manager of Corporate Services regarding Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001 - \$8,279.91. **22 - 30**
(RESOLUTION PREPARED)
(This report provides a recommendation for tax adjustments under Sections 357 and 358 of the Municipal Act, 2001 for properties eligible for cancellation, reduction or refund of realty taxes.)
3. Report dated May 15, 2020 from the General Manager of Corporate Services regarding Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001 - \$3,433.63. **31 - 39**
(RESOLUTION PREPARED)
(This report provides a recommendation for tax adjustments under Sections 357 and 358 of the Municipal Act, 2001 for properties eligible for cancellation, reduction or refund of realty taxes.)

MEMBERS' MOTIONS

ADDENDUM

CIVIC PETITIONS

QUESTION PERIOD

ADJOURNMENT

Request for Decision

Tax Adjustment Under Section 357 and 358 of the Municipal Act of Ontario for 0 McFarlane Lake Rd, Sudbury

Presented To:	Hearing Committee
Presented:	Wednesday, Jun 17, 2020
Report Date	Monday, Jun 01, 2020
Type:	Public Hearings

Resolution

THAT the City of Greater Sudbury accepts the decision provided by the Municipal Property Assessment Corporation regarding 0 McFarlane Lake Rd, Sudbury with a legal description of Broder Con 4 Lot 1 PCL 5368;

AND THAT the application by the Estate of Helen Ohla Cotnam, be processed as per the Municipal Property Assessment Corporation's response, as outlined in the report entitled "Tax Adjustment Under Section 357 and 358 of the Municipal Act of Ontario for 0 McFarlane Lake Rd, Sudbury", from the General Manager of Corporate Services, presented at the Hearing Committee meeting on June 17, 2020;

AND THAT the associated interest be cancelled in proportion to the tax adjustments;

AND THAT the Manager of Taxation be directed to adjust the Collector's Roll accordingly;

AND THAT staff be authorized and directed to do all things necessary to give effect to this resolution.

Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

Report Summary

This report deals with an applications under Section 357 (1)(f) and 358 (1) of the Municipal Act, 2001 for a property known municipally as 0 McFarlane Lake Rd, Sudbury with a legal description of Broder Con 4 Lot 1 PCL 5368. The property owner has appealed the results of the application to the Hearing Committee of the City of Greater Sudbury.

Signed By

Report Prepared By

Kyla Bell
Manager of Taxation
Digitally Signed Jun 1, 20

Division Review

Ed Stankiewicz
Executive Director of Finance, Assets and Fleet
Digitally Signed Jun 2, 20

Financial Implications

Steve Facey
Manager of Financial Planning & Budgeting
Digitally Signed Jun 2, 20

Recommended by the Department

Kevin Fowke
General Manager of Corporate Services
Digitally Signed Jun 2, 20

Recommended by the C.A.O.

Ed Archer
Chief Administrative Officer
Digitally Signed Jun 2, 20

Financial Implications

Of the total taxes to be struck from the tax roll, the City's portion is estimated to be \$712.59 and the adjustment will be recorded in the 2019 financial records.

**Figure 1 - Tax
Adjustment by Levy
Body Tax Adjustments
Under Section 357/358 of
the Municipal Act, 2001**

City (Municipal Portion) \$712.59	
Education Portion	\$94.72
Total	\$807.31

Purpose

The purpose of this report is to provide information to the Hearing Committee to decide whether to grant or deny applications made pursuant to s.357 and s. 358 of the *Municipal Act, 2001*, for an adjustment of property taxes for the years 2017, 2018 and 2019. The applications pertain to a property municipally known as 0 McFarlane Lake Rd, Sudbury with a legal description of Broder Con 4 Lot 1 PCL 5368 and assigned Assessment Roll #090.008.12501.0000.

Background

The Application for the Tax Adjustment

On application to the Treasurer, pursuant to s. 357(f) and s. 358 of the *Municipal Act, 2001*, (the "Act") the municipality may cancel, reduce or refund all or part of taxes levied on land in one or both of the two years preceding the year in which the application is made for any overcharge caused by a gross or manifest error in the preparation of the assessment roll. This gross or manifest error has to be clerical or factual in nature and not an error in judgment in assessing the property.

Representatives for the owner of property municipally known as 0 McFarlane Lake Rd, Sudbury with a legal description of Broder Con 4 Lot 1 PCL 5368 and assigned Assessment Roll #090.008.12501.0000, filed applications with the Treasurer for a reduction of taxes for the property for the 2017, 2018 and 2019 taxation years. The applications were made in a timely manner.

The applications for 2017 and 2018 recited s. 358(1) of the Act as the basis for the application for reduction of taxes. This subsection reads:

(a) in one or both of the two years preceding the year in which the application is made for any overcharge caused by a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature including the transposition of figures, a typographical error or similar errors but not an error in judgement in assessing the property;

The application for 2019 recited s. 357(1)(f) of the Act as the basis for the application for reduction of taxes. This subsection reads:

(f) a person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property;

These sections are relied on if a property's assessment was returned on the assessment roll containing a gross or manifest error. As the Municipal Property Assessment Corporation (MPAC) prepares the assessment roll, they are the only governing body that can determine if an error has occurred within the criteria of the Act, in the preparation of that document.

All applications pursuant to s. 357 and s. 358 of the Act, which are received by the City are sent to (MPAC) for review. MPAC considers the applications, and returns them to the municipality either with a recommendation for a tax adjustment or with no recommendation. If MPAC makes a recommendation for a change in the assessed value, then MPAC is indicating that the application has meet the specified criteria under the Act. The response provides the revised assessed values for the City to make the corrections.

Applicants are notified of MPAC's recommendations and advised that the matter will be brought to Council for decision. Persons who want to make submissions notify the City and a hearing before the Hearing Committee is scheduled.

In the case of the applications pertaining to 0 McFarlane Lake Rd, the applications were forwarded to MPAC in the usual course. MPAC responded with confirmation of an error and provided the following recommendations:

	Original Assessment	Recommended Revised Assessment
2017	\$27,750	\$ 9,900
2018	\$29,000	\$10,400
2019	\$30,250	\$10,900

Along with a response that stated 'small piece of land thought to be crown land removed. Section 358: Site updates as per GeoWarehouse and GeoViewPort measurements Actual frontage -.00 ft to 56.31 ft Actual depth -.00 ft – no change Actual site area – 13,068.00 sq ft to 435.60 sq ft Effective frontage – 114.31 ft to 128.16 ft Effective depth -114.31 ft to 3.40 ft Effective site area -13,066.77 sq ft to 435.60 sq ft.'

The representatives for the property owner have requested an opportunity to make submissions to the Hearing Committee on this matter prior to Council making a decision on the request for a tax adjustment.

The property in question is a small jetting rock along the shore of McFarlane Lake that appears to be surrounded by crown land and considered to have no access. The revised assessment provided by MPAC does reflect the status and nature of the property. The recommended changes take into account the correction for the size of the parcel and do cover all possible years that are allowed to be adjusted under the legislation.

Additional Information

As per the Assessment Act, all real property in Ontario is liable to assessment and taxation. As long as the Land Registry Office has this parcel of land on file and it has not been consolidated with any other parcel of land it must be shown on the assessment roll.

Discussions have also occurred between the representatives of the owner and the City regarding the gifting of the property to the City. The result of this was that the City did not wish to have possession of the property.

The representatives of the owner may also wish to have the property reviewed further by reaching out to MPAC through a 2020 Request for Reconsideration

Recommendation

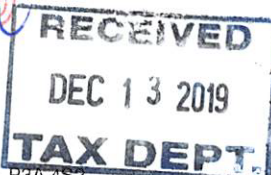
That the City of Greater Sudbury accepts the decisions provided by the Municipal Property Assessment Corporation regarding 0 McFarlane Lake Rd, Sudbury with a legal description of Broder Con 4 Lot 1 PCL 5368 and assigned Assessment Roll #090.008.12501.0000 and that the Manger of Taxation be advised to complete the necessary write-offs to the tax roll to reflect the recommended revised assessments for the taxation years 2017, 2018 and 2019.



Obtained from Municipal Connect on May 29, 2020.



200 Brady St., P.O. Box 5555 Stn. A Sudbury ON P3A 4S2

POSTED
DEC 17/19Application for Adjustment of Taxes
for the Year 2019Under Section 357 ☐ or Section 358 ☒ of the Municipal Act, 2001

Assessed Address MC FARLANE LAKE RD		Roll Number 090.008.12501.0000
Name of Assessed Person COTNAM HELEN OHLA (DECEASED 20190224)		Telephone No.
Mailing Address of Assessed Person [REDACTED]		Postal Code [REDACTED]
Name of Applicant GARY COTNAM (CO-EXECUTOR W/ JERRIE MACISAAC)		Telephone No. [REDACTED]
Mailing Address of Applicant [REDACTED]		Postal Code [REDACTED]
REASON FOR APPLICATION (Check appropriate box – ONE only)		
<input type="checkbox"/> Ceased to be liable to be taxed at rate it was taxed - s. 357(1)(a) <input type="checkbox"/> Mobile unit removed - s. 357(1)(e)		
<input type="checkbox"/> Became exempt - s. 357(1)(c) <input checked="" type="checkbox"/> Gross or manifest clerical error - s. 357(1)(f) or s. 358(1)		
<input type="checkbox"/> Destruction or damage - not voluntary - s. 357(1)(d)(i) <input type="checkbox"/> Repairs/Renovations preventing normal use for a period of 3 months - s. 357(1)(g)		
<input type="checkbox"/> Destruction or damage - (substantially unusable) s. 357(1)(d)(ii) <input type="checkbox"/>		
Details of Reason <u>PLEASE SEE REASON ON 2017 TAX ADJUSTMENT APPLICATION</u>		
Period Tax Relief Claimed: From <u>01-Jan-2019</u> To <u>31-Dec-2019</u>		
Applicant's Signature <u>Gary Cotnam</u> Date of Application <u>20191209</u>		

CLERK'S REPORT	
Original RTC/RTQ	Original Current Value
RTES	\$30,250

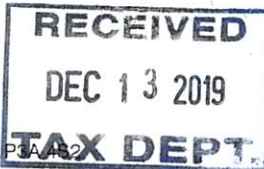
Comments. <u>SEE COMMENTS ON 2017 TAX ADJUSTMENT APPLICATION.</u>
Name of Clerk (Please Print) <u>MONIQUE ROBICHAUD</u>
Signature of Clerk <u>M Robichaud</u> Date <u>Dec 16/19</u>

DEPARTMENT USE ONLY
The information on this form is collected under the authority of Sections 357 and 358 of the Municipal Act, 2001, S.O. 2001, c25, for the purpose of determining the eligibility of a property tax adjustment. Questions about the collection of the information can be directed to the Manager of Taxation at the City of Greater Sudbury, 200 Brady Street, Sudbury, Ontario P3A 5P3, telephone number 705-674-4455 extension 2601.



200 Brady St., P.O. Box 5555 Str. A Sudbury ON P3A 4S2

POSTED
Dec 17/19



Application for Adjustment of Taxes for the Year 2018

Under Section 357 ☐ or Section 358 ☒ of the Municipal Act, 2001

Assessed Address MC FARLANE LAKE RD		Roll Number 090.008.12501.0000
Name of Assessed Person COTNAM HELEN OHLA (DECEASED 20190224)		Telephone No.
Mailing Address of Assessed Person [REDACTED]		Postal Code [REDACTED]
Name of Applicant GARY COTNAM (CO-EXECUTOR W/ JESSIE MACISAAC)		Telephone No. [REDACTED]
Mailing Address of Applicant [REDACTED]		Postal Code [REDACTED]
REASON FOR APPLICATION (Check appropriate box – ONE only)		
<input type="checkbox"/> Ceased to be liable to be taxed at rate it was taxed - s. 357(1)(a) <input type="checkbox"/> Mobile unit removed - s. 357(1)(e)		
<input type="checkbox"/> Became exempt - s. 357(1)(c) <input checked="" type="checkbox"/> Gross or manifest clerical error - s. 357(1)(f) or s. 358(1)		
<input type="checkbox"/> Destruction or damage - not voluntary - s. 357(1)(d)(i) <input type="checkbox"/> Repairs/Renovations preventing normal use for a period of 3 months - s. 357(1)(g)		
<input type="checkbox"/> Destruction or damage - (substantially unusable) s. 357(1)(d)(ii) <input type="checkbox"/>		
Details of Reason PLEASE SEE REASON ON 2017 TAX ADJUSTMENT APPLICATION		
Period Tax Relief Claimed: From 01-Jan-2018 To 31-Dec-2018		
Applicant's Signature Gary Cotnam Date 2-17-2019		

CLERK'S REPORT	
Original RTC/RTQ	Original Current Value
RTES	\$29,000

Comments. SEE COMMENTS ON 2017 TAX ADJUSTMENT APPLICATION.
Name of Clerk (Please Print) MONIQUE ROBICHAUD
Signature of Clerk M. Robichaud Date Dec 16/19

DEPARTMENT USE ONLY
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POSTED
Dec 17/19



Application for Adjustment of Taxes for the Year 2017

200 Brady St., P.O. Box 5555 Stn. A Sudbury ON P3A 5P3

Under Section 357 ☐ or Section 358 ☒ of the Municipal Act, 2001

Assessed Address McFARLANE LAKE RD	Roll Number 090.008.12501.0000
Name of Assessed Person COTNAM HELEN OHLA (DECEASED 20190224)	Telephone No. [REDACTED]
Mailing Address of Assessed Person [REDACTED]	Postal Code [REDACTED]
Name of Applicant GARY COTNAM (CO-EXECUTOR WITH JESSE MACISAAC)	Telephone No. [REDACTED]
Mailing Address of Applicant [REDACTED]	Postal Code [REDACTED]

REASON FOR APPLICATION (Check appropriate box – ONE only)

- | | |
|--|--|
| <input type="checkbox"/> Ceased to be liable to be taxed at rate it was taxed - s. 357(1)(a) | <input type="checkbox"/> Mobile unit removed - s. 357(1)(e) |
| <input type="checkbox"/> Became exempt - s. 357(1)(c) | <input checked="" type="checkbox"/> Gross or manifest clerical error - s. 357(1)(f) or s. 358(1) |
| <input type="checkbox"/> Destruction or damage - not voluntary - s. 357(1)(d)(i) | <input type="checkbox"/> Repairs/Renovations preventing normal use for a period of 3 months - s. 357(1)(g) |
| <input type="checkbox"/> Destruction or damage - (substantially unusable) s. 357(1)(d)(ii) | <input type="checkbox"/> |

Details of Reason ROLL #090.008.00101.0000 (RESIDUAL OF PARCEL 5368) WAS ERRONEOUSLY COMBINED WITH ROLL #090.008.12501.0000 (CROWN LAND) ON OCT 21, 1972 BY PROPERTY ASSESSOR FRED LAPIERRE

Period Tax Relief Claimed: From 01-Jan-2017 To 31-Dec-2017

Applicant's Signature [Signature] Date 20191209

CLERK'S REPORT

Original RTC/RTQ	Original Current Value
RTES	\$27,750

Comments. DAVE DORLAND, ONTARIO LAND SURVEYOR, HAS RE-CONFIRMED THE CROWN LAND STATUS OF ROLL 090.008.12501.0000 IN 2016. SEE ATTACHED DOCUMENT. FURTHERMORE, THE REGISTRY WAS IN ERROR IN SHOWING ONLY THE CROWN LAND PORTION AND NOT THE TRUE RESIDUAL OF PARCEL 5368 (PREVIOUS ROLL #090.008.00101.0000). THIS ERROR HAS BEEN CORRECTED BY OUR LAWYER, CARTER FORTIER. THE SMALL PART NOW REMAINING IS A VERY SMALL FRACTION OF 43 ACRES QUOTED BY MR LAPIERRE. NO SURVEYS HAVE BEEN DONE.

Name of Clerk (Please Print) MONIQUE ROBINHAUD

Signature of Clerk [Signature] Date Dec 10/19

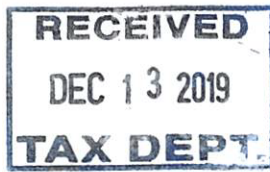
DEPARTMENT USE ONLY

The information on this form is collected under the authority of Sections 357 and 358 of the Municipal Act, 2001, S.O. 2001, c25, for the purpose of determining the eligibility of a property tax adjustment. Questions about the collection of the information can be directed to the Manager of Taxation at the City of Greater Sudbury, 200 Brady Street, Sudbury, Ontario P3A 5P3, telephone number 705-674-4455 extension 2601.

To: Kyla Bell

From: Gary Cotnam

Date: December 10, 2019



Subject: Application for Adjustment of Taxes for 2017, 2018, 2019, 2020

Kyla, there are several parts to this package, each separated by staples; hopefully these instructions will make it quicker and easier for you for study.

The first part establishes our authority to act as co-executors for our late mother's estate. I've enclosed her Will and proof of death documents for my late father and mother. You'll see that since my father predeceased my mother, my sister, Jessie Elizabeth MacIsaac, and myself, William Gary Cotnam are named as Executors.

The second part is the four "Application for Adjustment of Taxes" forms for the years 2017, 2018, 2019 and 2020, which you kindly partially filled out for us. I've completed them, dated and signed.

The third part is a letter from Property Assessor, Fred LaPierre, dated October 21, 1992. We provided this letter at our meeting on July 5, 2017. We don't know if this is the origin of the problem or not but it is the earliest evidence we've uncovered so far. I refer to this letter in the "Application for Adjustment of Taxes" forms.

Part four is a PIN map from the Land registry Office for PIN 73477-0223 which shows it defined as a single triangular-shaped property located on the north shore, which turns out to be Crown Land, whereas it should also have identified the residual of Parcel 5368, located along the east boundary near the north east corner and which we call the "Little Rock". The page immediately following the PIN map is extracted from the original surveyor's 1993 report. This shows the two parts vividly: the "Crown Land" in red and the "Little Rock" in yellow.

Part five is a huge document by Ontario Land Surveyor, Dave Dorland with two pieces:

- work done in 1993, when our late mother was an executor for the estate of her late father, Michael Cybulka, and
- confirmation work that was done in 2016.

Both of these works establish that the triangular piece is indeed Crown Land and that the residual of Parcel 5368 is the "Little Rock". Neither the "Little Rock" nor the Crown Land triangular pieces were surveyed by Dorland. All of the content as belatedly obtained from D.S. Dorland Limited on 20180625 is enclosed for your perusal. That was our first look at these reports, which were only hearsay until then.

The final part six is an email confirmation from our lawyer, Carter Fortier, that the Registry has been corrected to show the true state of affairs. PIN 73477-0223 has been retained and it now only defines the "Little Rock". I've never actually seen the "Little Rock" but understand it to be a projection of rock into McFarlane Lake and adjacent to PIN 73479 as identified in the new PIN map.

Gary Cotnam

A handwritten signature in black ink, appearing to read "Gary Cotnam".



ASSESSMENT REGION NO. 30
Districts Sudbury, Manitoulin

RÉGION D'ÉVALUATION N° 30
Les districts de Sudbury et de Manitoulin

*Parcel = PARCEL 75368
Concession = CONCESSION 4
L = LOT - 1
McFARLAND LAKE*

Provincial Tower
199 Larch Street
Sudbury, Ontario
P3E 5P9

Édifice provincial
199, rue Larch
Sudbury (Ontario)
P3E 5P9

5368 Con4 Lot 1

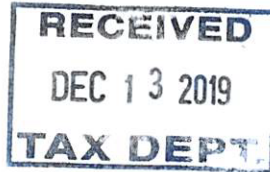
October 21, 1992

(705) 675-4200 or
1-800-465-7726

(705) 675-4200 ou
1-800-465-7726

Facsimile No.
(705) 675-6610

N° de télécopieur
(705) 675-6610



TO WHOM IT MAY CONCERN:

Please be advised that Roll #53 07 090 008 001 01 0000 *Parcel 5368*
and Roll #53 07 090 008 125 01 0000 were combined. The only
thing that has changed is the site area which is now .3 of an
Acre. The assessed value stays the same.

Yours truly,

Fred LaPierre
Property Assessor

FL/sjm



290 LARCH ST.
SUDBURY, ONT.
P3B 1M1

PHONE: (705) 673-2556
FAX: (705) 673-1051

D. S. Dorland Limited

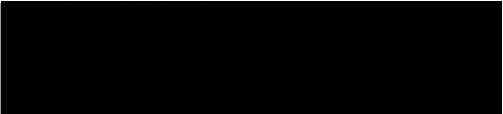
ONTARIO LAND SURVEYORS
PLANNING CONSULTANTS

D.S. DORLAND, B.Sc., O.L.S.
D.R. BRUCE, O.L.S.
A. BORTOLUSSI, B.E.Sc., O.L.S.
D.M. EBEL, B.Sc., O.L.S.

ON REPLY PLEASE QUOTE
FILE NO.

9892

February 25, 1993

Helen Cotnam


*Client
copy of
original
report*



Dear Mrs. Cotnam:

RE: Description Reference Plan of
Remainder of Parcel 5368 S.E.S.
Township of Broder
City of Sudbury
(Leedale Avenue)

Enclosed please find an invoice for the work we have done to date. Our services were required to prepare a description reference plan on the abovenoted parcel. However, after completing a thorough investigation of this property, it was concluded that the portion of property thought to be the remainder of Parcel 5368 S.E.S. was not in fact the same as you described. A survey report was prepared to assist you in understanding the details which led us to this conclusion.

Enclosed please find a copy of the survey report along with accompanying diagrams. Please review this report and forward your payment for our services to date.

If you have any questions with respect to this report, or if you require additional services, please do not hesitate to contact our office.

Yours truly,
D.S. DORLAND LIMITED

D.S. Dorland, B.Sc.
Ontario Land Surveyor

DSD/cc
Encl.

290 LARCH ST.
SUDBURY, ONT.
P3B 1M1

PHONE: (705) 673-2556
FAX: (705) 673-1051

D. S. Dorland Limited

ONTARIO LAND SURVEYORS
PLANNING CONSULTANTS

D.S. DORLAND, B.Sc., O.L.S.
D.R. BRUCE, O.L.S.
A. BORTOLUSSI, B.E.Sc., O.L.S.
D.M. EBEL, B.Sc., O.L.S.

ON REPLY PLEASE QUOTE
FILE No.

INVOICE NO.11809

9892

February 25, 1993
GST REGISTRATION NO.R101500635

ESTATE MA. CYBOLKA
Helen Cotnam

RE: PROFESSIONAL SURVEYING SERVICES

Description Reference Plan of
Remainder of Parcel 5368 S.E.S.
Township of Broder
District of Sudbury
(Leedale Avenue)

- To: Receiving your instructions and preparing your file
- To: Searching at Land Registry Office for title and plan information and other survey offices for field notes and other information
- To: Reviewing project requirements with field crew
- To: Carrying out field work including
 - Searching and assessing evidence of boundaries
 - Determining the position of the boundaries
- To: Office reviewing and verification of field procedures, computer calculations and preparation of report
- To: Reporting to you

Professional Fees	\$ 1,226.00 TX	TOTAL FEES:	\$ 1,226.00
Disbursements:			
Title Fees	20.00		

TOTAL DISBURSEMENTS:	20.00
SUB-TOTAL	1,246.00
GST AT 7%:	85.82
TOTAL OF INVOICE:	\$ 1,331.82

(TX denotes taxable item)

ALL ACCOUNTS DUE WHEN RENDERED
INTEREST AT 2% PER MONTH CHARGED ON OVERDUE ACCOUNTS

Paid by Cheque
Thank You
Dave Dorland

Received from March 02 1993 504
 Reçu de Estate M. C. Lybucki Helen C. Lybucki
 D.S. DORLAND LTD. Thirteen Hundred Thirty-One ⁸²
 ONTARIO LAND SURVEYORS 100 Dollars
 288 LARCH STREET
 SUDBURY, ONTARIO
 (705) 673-2556 P&S 1M1
File 9892
Invoice 11809 Paid Full
 \$ 1331.82 M. Lybucki

REPORT TO CLIENT:

Purpose of Survey: To survey the remainder of Parcel 5368 Sudbury East Section and to prepare a Description Reference Plan on the same.

Problem: Client believed area highlighted orange on Diagram 1 to be part of the remainder of Parcel 5368 S.E.S. when in fact the only portion of Parcel 5368 remaining is that area highlighted yellow on the easterly part of McFarlane Lake (also shown on Diagram 1).

It is understandable how one could mistake the property in question to be registered under Parcel 5368 S.E.S. since it is clearly shown as such on the Broder Township Assessment Map (see Diagram 2). However, after thoroughly examining parcel descriptions, plans and documents from the Land Registry Office, I learned that this was only one of four errors found on this assessment map (see circled numbers 1 to 4 on Diagram 2 for location of errors).

At error no. 1: The property was given a parcel number when it should have been labelled as Crown land.

At error no. 2: The line dividing Parcels 10715 and 10720 S.E.S. is not in its correct position.

At error no. 3: The Department of Highways (D.H.O.) easement is not in its correct position.

At error no. 4: This portion of Leedale Avenue is also not in its correct position.

(See Diagram 1 at numbers 1 to 4 respectively to note the corrections to these errors).

The first step in determining the owner of the property highlighted orange (Part A) was to first study the description of Parcel 5368. I have outlined in blue that which was once a part of Parcel 5368 on Diagram 1. It should be noted that in the description of this parcel, it is stated that the parcel commences 1650 feet from the Northwest corner of Lot 1, Concession 4; this does not include the property in question (Part A). Furthermore, it was concluded that all parts of this parcel had been transferred out except that portion highlighted yellow on Diagram 1. This portion therefore is the remainder of Parcel 5368 S.E.S. and is owned by yourself. (Also see yellow area highlighted on Diagram 3).

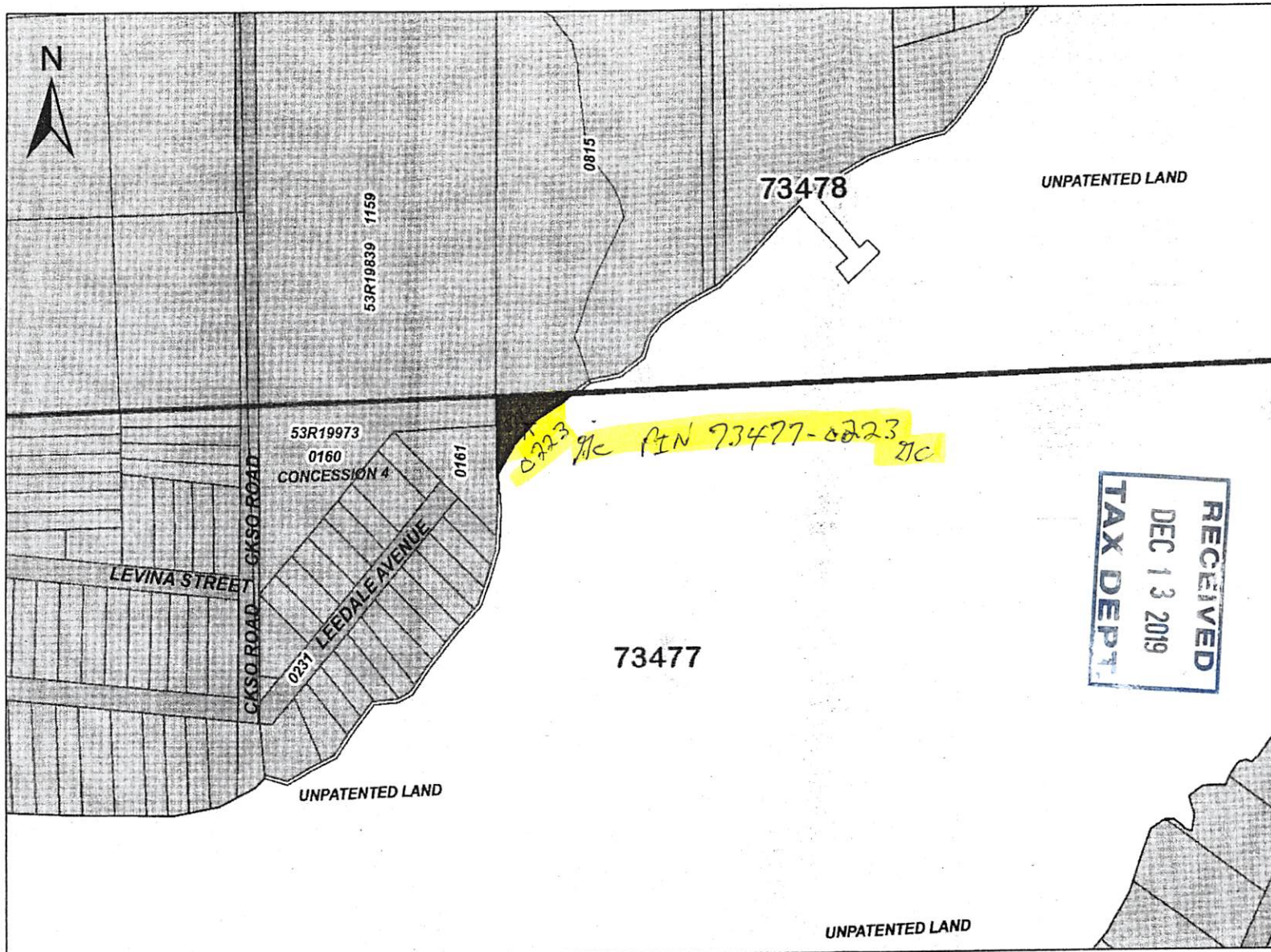
The next step therefore was to determine who infact owned this property. Firstly, I researched back to the original grant of the adjacent lands to determine if the property in question was included in their description.

1. **Parcel 15556 S.E.S.:** was recently Parcel 5022 which is now closed. Parcel 5022 was recently Parcel 1652 whereby a sketch was attached to this parcel (see Diagram 4) which verified that the property in question (highlighted orange - Part A) was not a part of this parcel.
2. **Parcel 15528 S.E.S.:** was recently part of Parcel 5022 and 9178 which are both closed. A sketch was also attached to Parcel 15528 to verify that Part A was not a part of this parcel.
3. **Parcel 16866 S.E.S.:** was recently part of Parcel 1965. This parcel is described as being south of McFarlane Lake and therefore could immediately be eliminated as a possibility.

4. **Parcel 10720 S.E.S.:** was recently part of Parcel 1458. Again, a sketch was attached to this to verify that Part A was not a part of this parcel.
5. **Parcel 10715 S.E.S:** was recently part of Parcel 1652 whereby a sketch verified that this parcel also did not include Part A.

Therefore, it can be concluded that the property in question (Part A), is assumed to be under ownership of the Crown since it is not described in any of the abovenoted parcel descriptions. Also it should be noted that the value of this property is questionable since it is shown on Diagram 5 and observed in the field as highlighted in the fieldnotes on Diagram 6, that the property is swampland.

Please find enclosed, Diagrams 1-6, and a sketch illustrating measurements observed in the field, on plans and in the parcel descriptions.



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SCALE
0 30 60 90 120
meters

PROPERTY INDEX MAP
SUDBURY(No. 53)

LEGEND

FREEHOLD PROPERTY
LEASEHOLD PROPERTY
LIMITED INTEREST PROPERTY
CONDOMINIUM PROPERTY
RETIRED PIN (MAP UPDATE PENDING)
PROPERTY NUMBER
BLOCK NUMBER
GEOGRAPHIC FABRIC
EASEMENT

0449
08050

THIS IS NOT A PLAN OF SURVEY

NOTES

REVIEW THE TITLE RECORDS FOR COMPLETE
PROPERTY INFORMATION AS THIS MAP MAY
NOT REFLECT RECENT REGISTRATIONS

THIS MAP WAS COMPILED FROM PLANS AND
DOCUMENTS RECORDED IN THE LAND
REGISTRATION SYSTEM AND HAS BEEN PREPARED
FOR PROPERTY INDEXING PURPOSES ONLY

FOR DIMENSIONS OF PROPERTIES BOUNDARIES SEE
RECORDED PLANS AND DOCUMENTS

ONLY MAJOR EASEMENTS ARE SHOWN

REFERENCE PLANS UNDERLYING MORE RECENT
REFERENCE PLANS ARE NOT ILLUSTRATED



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Request for Decision

Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001 - \$8,279.91

Presented To: Hearing Committee

Presented: Wednesday, Jun 17, 2020

Report Date: Friday, May 15, 2020

Type: Public Hearings

Resolution

THAT taxes totaling approximately \$8,279.91 be adjusted under Sections 357 and 358 of the Municipal Act, 2001, of which the City's (municipal) portion is estimated to be \$6,613.74, as outlined in the report entitled "Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001 - \$8,279.91", from the General Manager of Corporate Services, presented at the Hearing Committee on June 17, 2020;

AND THAT the associated interest be cancelled in proportion to the tax adjustments;

AND THAT the Manager of Taxation be directed to adjust the Collector's Roll accordingly;

AND THAT staff be authorized and directed to do all things necessary to give effect to this resolution.

Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

Report Summary

The purpose of this report is to authorize the Manager of Taxation to adjust the Collector's Roll under Section 357 and 358 of the Municipal Act, 2001, which authorizes the cancellation, reduction and/or refund of property taxes under certain circumstances.

Financial Implications

Of the total taxes to be struck from the tax roll, the City's portion is estimated to be \$6,613.74 and the adjustment will be recorded in the 2019 financial records.

Signed By

Report Prepared By

Kyla Bell
Manager of Taxation
Digitally Signed May 15, 20

Division Review

Ed Stankiewicz
Executive Director of Finance, Assets and Fleet
Digitally Signed Jun 3, 20

Financial Implications

Steve Facey
Manager of Financial Planning & Budgeting
Digitally Signed Jun 3, 20

Recommended by the Department

Kevin Fowke
General Manager of Corporate Services
Digitally Signed Jun 3, 20

Recommended by the C.A.O.

Ed Archer
Chief Administrative Officer
Digitally Signed Jun 3, 20

Figure 1 - Tax Adjustment by Levy Body Tax Adjustments
Under Section 357/358 of the Municipal Act, 2001

City (Municipal Portion)	\$6,613.74
Education Portion	\$1,513.60
BIA Portion	\$152.57
Total	\$8,279.91

Background

Sections 357 and 358 of the *Municipal Act, 2001*, provide the authority for the cancellation, reduction or refund of property taxes under certain circumstances. In *The Municipal Act, 2001*, provides for Council to hold a hearing at which applicants can make submissions regarding their applications. In accordance with the mandate of the Hearing Committee, this matter is before the Committee to hear any concerned applicants and to consider the recommendations arising out of the applications identified in this report.

Section 357:

Subsection 357(1) of the *Municipal Act, 2001* (the "Act") identifies permitted grounds for an application for cancellation, reduction or refund of taxes as set out below:

Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if,

- (a) as a result of a change event, as defined in clause (a) of the definition of "change event" in subsection 34(2.2) of the Assessment Act, during the taxation year, the property or portion of the property is eligible to be reclassified in a different class of real property, as defined in regulations made under that Act, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event, and no supplementary assessment is made in respect of the change event under subsection 34(2) of the Assessment Act;*
- (b) the land has become vacant land or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (c) the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (d) during the year or during the preceding year after the return of the assessment roll, a building on the land,*
 - (i) was razed by fire, demolition or otherwise, or*
 - (ii) was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;*
- (d.1) the applicant is unable to pay taxes because of sickness or extreme poverty;*
- (e) a mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (f) a person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property; or*

(g) repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year.

The time line for filing an application for cancellation, reduction or refund of taxes is found in Subsection 357(3) of the Act as set out below:

An application under this section must be filed with the treasurer on or before the last day of February of the year following the year in respect of which the application is made.

Section 358:

Subsection 358 (1) the Act also provides for applications for cancellation, reduction or refund of taxes. Applicants under this section can apply for relief for a longer timeframe but face more restricted grounds, as set out below:

Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of the taxes levied on land,

- (a) in one or both of the two years preceding the year in which the application is made for any overcharge caused by a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property; or*
- (b) in the year or years in respect of which an assessment is made under section 33 or 34 of the Assessment Act for any overcharge caused by a gross or manifest error in the preparation of the assessment that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property.*

Pursuant to Section 358 subsection (3) of the *Municipal Act, 2001*:

An application in respect of an error in the preparation of the assessment roll must be filed with the treasurer between March 1 and December 31 of a year and may apply to taxes levied for one or both of the two years preceding the year in which the application is made and the application shall indicate to which year or years it applies.

Options/Discussion:

The City forwards all applications for tax relief under Section 357 and Section 358 of the Act to the Municipal Property Assessment Corporation (MPAC) for consideration. MPAC conducts an internal review based on the information contained in the application against their records and recommends any necessary assessment and/or tax class

changes. MPAC then issues a Response Form to the City and where applicable, makes a recommendation for a change to the assessment and/or tax class on the tax roll. This revised assessment and/or tax class provided by MPAC is what the City relies on to adjust the taxes.

In some instances, MPAC may determine that the application does not reveal any grounds to reduce assessment and/or change tax class. MPAC would provide a Response Form to the City with a notation of "No Recommendation" for these applications. Examples for MPAC to issue a "No Recommendation" may be that the assessment was already altered through some other mechanism such as a Request for Reconsideration, the situation described in the application was not significant enough to change the assessment, or it may be determined that there was no assessment relating to the change included in the roll returned roll (building was not assessed or was fully depreciated). If the assessment is unchanged, the properties identified in these applications are not eligible for a tax adjustment or reduction.

Upon the return of the Response Forms from MPAC, they are reviewed by staff and in accordance with the Act the property owners are notified of the recommendation and advised of their options to respond. Property owners have the right to appeal to Council, through the Hearing Committee process.

Of the applications included in the attachments for this report, MPAC advised there was 'No Recommendation' on 3 (three) applications and as a result, no tax relief is being proposed. These applications are identified in Appendix 'C' and the reason for the 'No Recommendation' is included for your information. There is no tax adjustment to be made in these instances.

Of the applications on which MPAC did make recommendations, 8 applications were under Section 357 of the Act for relief of taxes. The chart contained in Appendix 'B' lists these showing the reason for and the estimated amount of the tax adjustment.

The main reason(s) for these applications was:

- Fire / Demolished - relating to the demolition or damage due to fire of a building on the property that reduced the assessed value;
- Class Change - a change event occurred that made the property or a portion of the property eligible to be reclassified in a different class that has a lower tax ratio/tax rate;

Appendix 'B' details the estimated tax changes resulting from these recommendations.

Appendix 'A' to this report sets out a breakdown of estimated total tax reductions by Municipal, Education and Business Improvement Area portions by of category of permitted reasons for the cancellation, reduction and refund.

The property owners were advised of the recommendations or no recommendations in writing on or before April 17, 2020. Staff were able to respond to all questions or concerns raised by the affected property owners. Applicants are encouraged to notify staff if they wish an opportunity to appear before the Hearing Committee to challenge the recommendations of this report. While no such requests were received, any of the applicants are entitled to attend before the Committee to make representations regarding their application.

Summary:

The Committee is asked to recommend that Council approve the tax cancellations, reductions and refunds as shown for the rolls as set out on Appendix 'B' and summarized in Appendix 'A'.

Appendix 'A'
Tax Adjustments Report Total
June 17 ,2020

<i>Reason for Adjustment</i>	<i>Applications</i>	<i>Municipal Portion</i>	<i>Education Portion</i>	<i>BIA</i>
Fire or Demolition	6	\$ 6,464.75	\$ 1,407.80	\$ 152.57
Class Change	2	\$ 148.99	\$ 105.80	\$ -
Gross or Manifest Error	0	\$ -	\$ -	\$ -
Exempt	0	\$ -	\$ -	\$ -
TOTAL:	8	\$ 6,613.74	\$ 1,513.60	\$ 152.57

Appendix 'B'
Tax Adjustments Detailed Listing
Report Date: June 17, 2020

Tax Appeals: Section 357 - Residential			
Tax Year	Roll Number	Reason	Amount of Decrease
2019	060.002.06800.0000	Demolition	\$ 1,123.50
2019	060.011.13300.0000	Class Change	(178.33)
2019	070.004.04600.0000	Fire	265.66
2019	090.023.09950.0000	Demolition	1,556.53
2019	100.004.14628.0000	Fire	2,231.67
Total		5 Applications	\$ 4,999.03
Tax Appeals: Section 357 - Non-Residential			
2019	060.011.13300.0000	Class Change	\$ 433.12
2019	070.004.04600.0000	Fire	1,623.09
2019	160.003.08500.0000	Demolition	1,224.67
Total		3 Applications	\$ 3,280.88
TOTAL		8 Applications	\$ 8,279.91

Appendix 'C'
No Recommendation Changes
June 17 ,2020

Tax Year	Roll Number	Reason for Recommendation
2017	110.002.33100	Adjustment to property will be completed through consolidation
2018	110.002.33100	Adjustment to property will be completed through consolidation
2019	110.002.33100	Adjustment to property will be completed through consolidation

Request for Decision

Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001 - \$3,433.63

Presented To:	Hearing Committee
Presented:	Wednesday, Jun 17, 2020
Report Date	Friday, May 15, 2020
Type:	Public Hearings

Resolution

THAT taxes totaling approximately \$3,433.63 be adjusted under Sections 357 and 358 of the Municipal Act, 2001, of which the City's (municipal) portion is estimated to be \$3,154.58, as outlined in the report entitled "Cancellation, Reduction or Refund of Taxes under Sections 357 and 358 of the Municipal Act, 2001 - \$3,433.63", from the General Manager of Corporate Services, presented at the Hearing Committee on June 17, 2020;

AND THAT the associated interest be cancelled in proportion to the tax adjustments;

AND THAT the Manager of Taxation be directed to adjust the Collector's Roll accordingly;

AND THAT staff be authorized and directed to do all things necessary to give effect to this resolution.

Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

Report Summary

The purpose of this report is to authorize the Manager of Taxation to adjust the Collector's Roll under Section 357 and 358 of the Municipal Act, 2001, which authorizes the cancellation, reduction and/or refund of property taxes under certain circumstances.

Financial Implications

Of the total taxes to be struck from the tax roll, the City's portion is estimated to be \$3,154.58 and the adjustment will be recorded in the 2019 financial records.

Signed By

Report Prepared By

Kyla Bell
Manager of Taxation
Digitally Signed May 15, 20

Division Review

Ed Stankiewicz
Executive Director of Finance, Assets and Fleet
Digitally Signed May 19, 20

Financial Implications

Steve Facey
Manager of Financial Planning & Budgeting
Digitally Signed Jun 3, 20

Recommended by the Department

Kevin Fowke
General Manager of Corporate Services
Digitally Signed Jun 3, 20

Recommended by the C.A.O.

Ed Archer
Chief Administrative Officer
Digitally Signed Jun 3, 20

Figure 1 - Tax Adjustment by Levy Body Tax Adjustments
Under Section 357/358 of the Municipal Act, 2001

City (Municipal Portion)	\$3,154.58
Education Portion	\$279.05
Total	\$3,433.63

Background

Sections 357 and 358 of the *Municipal Act, 2001*, provide the authority for the cancellation, reduction or refund of property taxes under certain circumstances. In The *Municipal Act, 2001*, provides for Council to hold a hearing at which applicants can make submissions regarding their applications. In accordance with the mandate of the Hearing Committee, this matter is before the Committee to hear any concerned applicants and to consider the recommendations arising out of the applications identified in this report.

Section 357:

Subsection 357(1) of the *Municipal Act, 2001* (the "Act") identifies permitted grounds for an application for cancellation, reduction or refund of taxes as set out below:

Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of taxes levied on land in the year in respect of which the application is made if,

- (a) as a result of a change event, as defined in clause (a) of the definition of "change event" in subsection 34(2.2) of the Assessment Act, during the taxation year, the property or portion of the property is eligible to be reclassified in a different class of real property, as defined in regulations made under that Act, and that class has a lower tax ratio for the taxation year than the class the property or portion of the property is in before the change event, and no supplementary assessment is made in respect of the change event under subsection 34(2) of the Assessment Act;*
- (b) the land has become vacant land or excess land during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (c) the land has become exempt from taxation during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (d) during the year or during the preceding year after the return of the assessment roll, a building on the land,*
 - (i) was razed by fire, demolition or otherwise, or*
 - (ii) was damaged by fire, demolition or otherwise so as to render it substantially unusable for the purposes for which it was used immediately prior to the damage;*
- (d.1) the applicant is unable to pay taxes because of sickness or extreme poverty;*
- (e) a mobile unit on the land was removed during the year or during the preceding year after the return of the assessment roll for the preceding year;*
- (f) a person was overcharged due to a gross or manifest error that is clerical or factual in nature, including the transposition of figures, a typographical error or similar error but not an error in judgment in assessing the property; or*

(g) repairs or renovations to the land prevented the normal use of the land for a period of at least three months during the year.

The time line for filing an application for cancellation, reduction or refund of taxes is found in Subsection 357(3) of the Act as set out below:

An application under this section must be filed with the treasurer on or before the last day of February of the year following the year in respect of which the application is made.

Section 358:

Subsection 358 (1) the Act also provides for applications for cancellation, reduction or refund of taxes. Applicants under this section can apply for relief for a longer timeframe but face more restricted grounds, as set out below:

Upon application to the treasurer of a local municipality made in accordance with this section, the local municipality may cancel, reduce or refund all or part of the taxes levied on land,

- (a) in one or both of the two years preceding the year in which the application is made for any overcharge caused by a gross or manifest error in the preparation of the assessment roll that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property; or*
- (b) in the year or years in respect of which an assessment is made under section 33 or 34 of the Assessment Act for any overcharge caused by a gross or manifest error in the preparation of the assessment that is clerical or factual in nature, including the transposition of figures, a typographical error or similar errors, but not an error in judgment in assessing the property.*

Pursuant to Section 358 subsection (3) of the *Municipal Act, 2001*:

An application in respect of an error in the preparation of the assessment roll must be filed with the treasurer between March 1 and December 31 of a year and may apply to taxes levied for one or both of the two years preceding the year in which the application is made and the application shall indicate to which year or years it applies.

Options/Discussion:

The City forwards all applications for tax relief under Section 357 and Section 358 of the Act to the Municipal Property Assessment Corporation (MPAC) for consideration. MPAC conducts an internal review based on the information contained in the application against their records and recommends any necessary assessment and/or tax class

changes. MPAC then issues a Response Form to the City and where applicable, makes a recommendation for a change to the assessment and/or tax class on the tax roll. This revised assessment and/or tax class provided by MPAC is what the City relies on to adjust the taxes.

In some instances, MPAC may determine that the application does not reveal any grounds to reduce assessment and/or change tax class. MPAC would provide a Response Form to the City with a notation of "No Recommendation" for these applications. Examples for MPAC to issue a "No Recommendation" may be that the assessment was already altered through some other mechanism such as a Request for Reconsideration, the situation described in the application was not significant enough to change the assessment, or it may be determined that there was no assessment relating to the change included in the roll returned roll (building was not assessed or was fully depreciated). If the assessment is unchanged, the properties identified in these applications are not eligible for a tax adjustment or reduction.

Upon the return of the Response Forms from MPAC, they are reviewed by staff and in accordance with the Act the property owners are notified of the recommendation and advised of their options to respond. Property owners have the right to appeal to Council, through the Hearing Committee process.

Of the applications included in the attachments for this report, MPAC advised there was 'No Recommendation' on 1 (one) application and as a result, no tax relief is being proposed. This application is identified in Appendix 'C' and the reason for the 'No Recommendation' is included for your information. There is no tax adjustment to be made in this instance.

Of the applications on which MPAC did make recommendations, 17 applications were under Section 357 of the Act for relief of taxes. The chart contained in Appendix 'B' lists these showing the reason for and the estimated amount of the tax adjustment.

The main reason(s) for these applications was:

- Fire / Demolished - relating to the demolition or damage due to fire of a building on the property that reduced the assessed value;
- Became Exempt - representing a property that was assessed on the assessment roll as taxable, but became exempt during the year. This property was either transferred during the year from a taxable owner to the City or another non-taxable owner or tenant such as a school board, hospital or it become a place of worship;
- Class Change - a change event occurred that made the property or a portion of the property eligible to be reclassified in a different class that has a lower tax ratio/tax rate;

Appendix 'B' details the estimated tax changes resulting from these recommendations.

Appendix 'A' to this report sets out a breakdown of estimated total tax reductions by Municipal, Education and Business Improvement Area portions by of category of permitted reasons for the cancellation, reduction and refund.

The property owners were advised of the recommendations or no recommendations in writing on or before February 21, 2020. Staff were able to respond to all questions or concerns raised by the affected property owners. Applicants are encouraged to notify staff if they wish an opportunity to appear before the Hearing Committee to challenge the recommendations of this report. While no such requests were received, any of the applicants are entitled to attend before the Committee to make representations regarding their application.

Summary:

The Committee is asked to recommend that Council approve the tax cancellations, reductions and refunds as shown for the rolls as set out on Appendix 'B' and summarized in Appendix 'A'.

Appendix 'A'
Tax Adjustments Report Total
Report Date: June 17, 2020

<i>Reason for Adjustment</i>	<i>Applications</i>	<i>Municipal Portion</i>	<i>Education Portion</i>	<i>BIA</i>
Fire or Demolition	4	\$ 795.83	\$ 109.74	\$ -
Class Change	4	\$ 2,071.21	\$ 106.50	\$ -
Exempt	9	\$ 287.54	\$ 62.81	\$ -
TOTAL:	17	\$ 3,154.58	\$ 279.05	\$ -

Appendix 'B'
Tax Adjustments Detailed Listing
Report Date: June 17, 2020

Tax Appeals: Section 357 - Residential			
Tax Year	Roll Number	Reason	Amount of Decrease
2019	040.009.01200.0000	Class Change	\$ (218.34)
2019	040.017.02200.0000	Demolition	27.62
2019	090.002.00600.0000	Demolition	43.86
2019	070.022.03800.0000	Became Exempt	71.35
2019	100.004.10800.0000	Demolition	116.45
2019	120.015.08900.0000	Demolition	717.64
2019	160.015.00902.0000	Became Exempt	20.31
2019	160.015.00903.0000	Became Exempt	20.58
2019	160.015.00921.0000	Became Exempt	24.91
2019	190.004.00300.0000	Became Exempt	24.10
2019	230.005.07600.0000	Became Exempt	31.69
2019	240.001.07200.0000	Became Exempt	28.71
2019	250.003.07200.0000	Became Exempt	20.42
Total		13 Applications	\$ 929.30
Tax Appeals: Section 357 - Non-Residential			
2019	040.009.01200.0000	Class Change	\$ 531.44
2019	160.007.16100.0000	Became Exempt	108.28
2019	170.005.09807.0000	Class Change	(3,106.34)
2019	170.005.09807.0000	Class Change	4,970.95
Total		4 Applications	\$ 2,504.33
TOTAL		17 Applications	\$ 3,433.63

Appendix 'C'
No Recommendation Changes
Report Date: June 17, 2020

Tax Year	Roll Number	Reason for Recommendation
2019	240.002.12100	2017 Tax Application has already been processed to remove demolished Single Family Dwelling
		from assessment. No further action required. Assessed value remains at \$61,000.