

Request for Decision

Tax Adjustment for 603 Kingsway (Roll #070.008.098.00.0000)

Presented To:	Hearing Committee
Presented:	Wednesday, Jun 27, 2012
Report Date	Wednesday, Jun 13, 2012
Type:	Public Hearings

Recommendation

That the Committee accept the value of the building demolition as provided by the Municipal Property Assessment Corporation and that the application by Fiorina C. Raso-Howard at 603 Kingsway be processed and further that the owner be advised that in accordance with Section 357 (7) of the Municipal Act, the option exists for her to appeal the value of the former building at 603 Kingsway that was determined by the Municipal Property Assessment Corporation, to the Assessment Review Board of Ontario.

Finance Implications

There is no financial impact resulting from this report.

Signed By

Report Prepared By

Tony Derro
Manager of Taxation
Digitally Signed Jun 20, 12

Recommended by the Department

Lorella Hayes
Chief Financial Officer/Treasurer
Digitally Signed Jun 20, 12

Recommended by the C.A.O.

Doug Nadorozny
Chief Administrative Officer
Digitally Signed Jun 20, 12

PURPOSE

The purpose of this report is to seek direction from the Hearing Committee of Council in dealing with a dispute regarding a tax adjustment that is required based on the building value determined by the Municipal Property Assessment Corporation for the property known as 603 Kingsway in the City of Greater Sudbury.

BACKGROUND

The property known as 603 Kingsway is legally described as McKim Township CON 4 LOT 4 Plan M42 Lot 71 Parcel 8130. The property is assessed in the residential tax class.

On March 9, 2012 an application was made by Fiorina C. Raso-Howard for a tax adjustment under Section 357 of the Municipal Act due to a fire that occurred on the property on December 22, 2011. The application was accepted for 2012 but we are unable to process a tax adjustment for the 2011 year since the deadline for 2011 was February 29, 2012. The deadline is established by the Province of Ontario.

In accordance with our usual practice, the application for tax adjustment was sent to the Municipal Property Assessment Corporation (MPAC) to provide a calculation for the value of the removed building in order for the City to adjust the taxes. This action is authorized under Section 357 of the Municipal Act which reads in part:

357. (1) Cancellation, reduction, refund of taxes - 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,

(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;

The Municipal Property Assessment Corporation returned the owner's application placing the value of the former building at \$36,000 leaving a remaining value of the land at \$82,000 in the residential tax class. On May 4, 2012, the Tax department corresponded with the applicant advising her of the calculation provided by MPAC prior to making any tax adjustment. On May 9, 2012, the applicant served notice that she objected to the recommendation provided by MPAC thereby requesting that City Council not adjust the taxes at the building value of \$36,000.

A copy of the related correspondence is appended to this report as Schedules A, B, C and D.

RECOMMENDATION

It is recommended that the Committee accept the value of the building demolition as provided by the Municipal Property Assessment Corporation and direct the Tax department to process the applicable refund as a credit against the tax account. The Tax department will then provide the necessary documentation for the applicant to appeal to the Assessment Review Board of Ontario since it is more appropriate that disputes involving current value assessment be dealt with by the Assessment Review Board.



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

APPLICATION FOR ADJUSTMENT OF TAXES FOR THE YEAR 2012

UNDER SECTION 357 ☒ OR SECTION 358 ☐ OF THE MUNICIPAL ACT

Application Number

Assessed Address 603 Kingsway	Roll Number Cty. 53 Mun. 07 Map Div. 070 Sub-Div. 008 Parcel 09800 Prim./Sub. 0000
---	---

Name of Assessed Person Howard C. Raso-Howard	Postal Code P3E 1N1
Mailing Address of Assessed Person 134 Howard Ave Sudbury, ON	
Name of Applicant Howard C. Raso-Howard	
Mailing Address of Applicant 134 Howard Ave Sudbury, ON	Postal Code P3E 1N1

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 type="checkbox"/> Gross or manifest clerical error - s. 357(1)(f) or 358(1)
<input checked="" 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)	

DETAILS OF REASON **Fire occurred on Dec 22/2011**

PERIOD TAX RELIEF CLAIMED: From **Dec 22/11** To **Dec 31/12**

Applicant's Signature **[Signature]** Date of Application **March 1/2012**

CLERK'S REPORT		ASSESSMENT REPORT		
Original RTC/RTQ	Original Current Value	Revised RTC/RTQ	Revised Current Value	Assessment Reduction
RTQ	\$118,000			

SCHOOL BOARD: <input checked="" type="checkbox"/> English <input type="checkbox"/> French <input type="checkbox"/> Other Catholic	EFFECTIVE DATE >
Comments	Comments
Name of Clerk (please print) Tony Denno	Name of Assessor (please print)
Signature of Clerk [Signature]	Signature of Assessor
Date: MARCH 9/12	Date:
<input type="checkbox"/> NO RECOMMENDATION FOR TAX ADJUSTMENT <input type="checkbox"/> NO CHANGE IN ASSESSMENT <input type="checkbox"/> SECTION 357 REQUIRED NEXT YEAR	

Assessment Review Board Report	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Regional Registrar's Signature	Date
Has notice of Complaint been filed under the Assessment Act during year of application for previous two years?			

TREASURER'S REPORT ON TAX LIABILITY							
RTC/RTQ	Taxable Realty Assessment Reduction	Tax Rate	Days	Months	Original Tax Levy	Adjusted Tax Levy	Amount of Tax Adjustment
TOTAL							

Comments
Signature
Date

COUNCIL REPORT	
Has application been reported to council: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Report Date: June 12/12	

The information on this form is collected under the authority of the Municipal Act and will be used for the purposes stated in this application. Questions should be directed to the Municipal Clerk or the Freedom of Information and Privacy Coordinator of the municipality.

Application made under Sec 357/358/359 of the Municipal Act, 2001

MPAC'S RESPONSE

Mun: City of Greater Sudbury	Application #:
Roll #: 5307 070 008 09800	Application Reason: 357(1)d(i)
Address: 603 Kingway	Tax Year: 2012
<div style="border: 2px solid black; padding: 5px; display: inline-block;"> RECEIVED APR 19 2012 TAX DEPT. </div>	
Claimed Relief Period: From 2012-01-01 To 2012-12-31	

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Property Class	2008 CVA as returned or most recently revised for taxation year noted in application	2012 Assmt 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	Notional CVA of Structure damaged, demolished, razed or removed OR undergoing repairs or renovations	Notional CVA of Property (land and any remaining bldgs.) after damage, demolition, razing or removal OR undergoing repairs or renovations	Assessment		
						2005 CVA (not applicable for 2012 taxation)	2008 CVA*	2012 Assmt (same as 2008 CVA)
FROM						N/A		
RT	118,000	118,000				N/A	118,000	118,000
						N/A		
						N/A		
						N/A		
						N/A		
TO						N/A		
RT				36,000	82,000	N/A	82,000	82,000

* This 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.

MPAC's Remarks:

2012 357(1)(d)(i) - damage due to house fire, filed by Fiorina C Raso-Howard effective 2012-01-01. -\$36,000 RT. Conversation at length with issues regarding what is there and what is not there with owner 2012-03-21. Basically the building will be a shell for remainder of the year.

MPAC Representative Name: Andrew Rossanese
MPAC Representative Signature:
Date: 2012-03-21



Greater|Grand
Sudbury

P.O. Box 5555 STN A
200 Brady Street
Sudbury ON P3A 4S2

Telephone:
(705) 671-2489
Fax:
(705) 671-9327

CP 5555 SUCC A
200 rue Brady
Sudbury ON P3A 4S2

May 04, 2012

RASO-HOWARD FIORINA
139 BOLAND AVE
SUDBURY ON
P3E 1Y1

ROLL NUMBER / NUMÉRO DE RÔLE: 070.008.09800.0000

LOCATION / ENDROIT: 603 KINGSWAY

Notice pursuant to Sections 357 & 358 of the Municipal Act
Avis donné aux termes des articles 357 et 358 de la *Loi sur les municipalités*

A review of our records indicates that the above noted property is subject to an application for a reduction of taxes pursuant to Sections 357 & 358 of the Municipal Act for the following reasons:
'Destruction or damage – not voluntary'

The Municipal Property Assessment Corporation has previously reviewed your application and has the following recommendation:
RTEP 118,000 TO RTEP 82,000
January 01, 2012 – December 31, 2012

Please be advised that the application will be addressed by City Council on **June 12, 2012 at 6:00p.m..**

If you have no objection to the recommendation then City Council will dispense with the application by ratifying the recommendations of the Municipal Property Assessment Corporation.

If you object, you may speak to the application by attending a meeting of the Hearing Committee of City Council.

If you wish to attend the Hearing Committee meeting, you must provide your intention to do so **in writing**, by notifying Lisa Oldridge, Deputy Clerk, within fourteen (14) days of the date of this letter. If you have an objection to the recommendation of the Municipal Property Assessment Corporation, your written intention will result in the application being removed from the City Council agenda and you will be notified of the date when the Hearing Committee will review the application.

Lisa Oldridge can be contacted as follows:

CITY OF GREATER SUDBURY
c/o Lisa Oldridge, Deputy Clerk
200 Brady Street
P.O. Box 5000, Station AA@
Sudbury ON P3A 5P3

Yours truly,

Tony Derro
Manager of Taxation

Par suite d'une évaluation de nos dossiers, nous concluons que l'on peut faire une demande de réduction d'impôt pour la propriété susmentionnée, en vertu des articles 357 et 358 de la *Loi sur les municipalités*, et ce, pour les raisons suivantes :
'Destruction or damage – not voluntary'

La Société d'évaluation foncière des municipalités a d'abord évalué votre demande, puis formulé la recommandation suivante :
RTEP 118,000 TO RTEP 82,000
January 01, 2012 – December 31, 2012

Veuillez noter que le Conseil municipal se penchera sur la demande **le 12 Juin 2012 à 18h00**

Si vous n'avez aucune objection à l'égard de la recommandation, le Conseil municipal traitera la demande en ratifiant les recommandations de la Société d'évaluation foncière des municipalités.

Si vous vous y opposez, vous pouvez vous exprimer sur la demande en assistant à une réunion du Comité d'audition du Conseil municipal.

Si vous desirez assister à la réunion du Comité d'audition, vous devez en aviser Lisa Oldridge, la greffière municipale adjointe, **par écrit**, dans un délai de quatorze (14) jours suivant la date de la présente lettre. Si vous vous opposez à la recommandation de la Société d'évaluation foncière des municipalités, votre avis par écrit entraînera le retrait de votre demande de l'ordre du jour de la réunion du Conseil municipal, et on vous avisera de la date de révision de votre demande par le Comité d'audition.

On peut joindre Lisa Oldridge, à l'adresse suivante :

Lisa Oldridge, greffière municipale adjointe
VILLE DU GRAND SUDBURY
200, rue Brady
C. P. 5000, succursale A
Sudbury ON P3A 5P3

Veuillez agréer, Madame, Monsieur, mes salutations distinguées.

Gestionnaire des taxes foncières,

Tony Derro

Christina Raso
139 Boland Avenue
Sudbury, ON
P3E 1Y1

May 9, 2012

City of Greater Sudbury
200 Brady Street
P.O Box 5000, Station A
Sudbury, ON

Dear Lisa Oldridge,

This letter is written for the purpose of providing you notice that I will be attending the City Council meeting on June 12, 2012 at 6:00pm to discuss my application for reduction of taxes. I am happy that you have acknowledged that I qualify for such a reduction but am not satisfied with the amount rendered. The property has been vacant since December 22, 2011 with extensive damage resulting in over \$288 000. I will speak to my concerns in more detail that evening. Please confirm receipt of this letter.
I look forward to hearing from you soon.

Sincerely,



Christina Raso

7-8-98