

## Request for Decision

### Tax Adjustment for 1995 Regional Road 55 (Roll #120.004.119.00.0000)

Presented To:	Hearing Committee
Presented:	Monday, Jul 19, 2010
Report Date	Thursday, Jul 15, 2010
Type:	Managers' Reports

### Recommendation

That the Committee accept the value of the building demolition as provided by the Municipal Property Assessment Corporation and that the application by Mr. Bruce Purvis for a tax adjustment at 1995 Regional Road 55 be processed and further that the owner be advised that in accordance with Section 357 (7) of the Municipal Act, the option exists for him to appeal the value of the former building at 1995 Regional Road 55 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.

## 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 was required based on the building value determined by the Municipal Property Assessment Corporation for the property known as 1995 Regional Road 55 in the City of Greater Sudbury.

## BACKGROUND

The property known as 1995 Regional Road 55 is legally described as Graham CON 3 LOT 2 PARCEL 10130. The property is assessed in the commercial and residential tax classes.

The property has a long history of outstanding tax arrears and a tax arrears certificate was registered against title to the property on July 29, 2008. When the property taxes remained unpaid, the property became eligible to be sold in a public tax sale.

Prior to the date of the tax sale, part of the building structures were removed and relocated. No bids were received at the public tax sale on September 24, 2009.

On September 28, 2009, City staff applied for a tax adjustment for the 2009 year as a result of the building's removal. In accordance with our usual practice, the application for tax adjustment was sent to the Municipal Property

### Signed By

#### Report Prepared By

Tony Derro  
Manager of Taxation  
*Digitally Signed Jul 15, 10*

#### Recommended by the Department

Lorella Hayes  
Chief Financial Officer/City Treasurer  
*Digitally Signed Jul 15, 10*

#### Recommended by the C.A.O.

Doug Nadorozny  
Chief Administrative Officer  
*Digitally Signed Jul 15, 10*

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 \$88,666 leaving a remaining value of the land at \$60,834 in the commercial tax class. On April 12, 2010 the Tax department corresponded with Mr. Purvis advising him of the calculation provided by MPAC prior to making any tax adjustment. On April 27, 2010 Mr. Purvis served notice that he objected to the recommendation provided by MPAC thereby requesting City Council not to adjust the taxes at the building value of \$88,666.

A copy of related correspondence is appended to this report as schedules A, B & C.

**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 of \$1,346.15 as a credit against the tax arrears. The Tax department will then provide the necessary documentation for Mr. Purvis 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 of Ontario.**

# SCHEDULE A



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

April 12, 2010

**PURVIS BRUCE**  
**1995 REGIONAL RD 55**  
**PO BOX 59**  
**NAUGHTON ON POM 2M0**

**ROLL NUMBER / NUMÉRO DE RÔLE: 120.004.11900.0000**  
**LOCATION / ENDROIT: 1995 REGIONAL RD 55**

## **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:

**Commercial Taxable: Full 143,481 to 60,834**

**Residential Farm Taxable: Full 6,019 to 0**

**September 15, 2009 - December 31, 2009**

Please be advised that the application will be addressed by City Council on **May 26, 2010 @ 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 Angie Hache, City 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.

Angie Hache can be contacted as follows:

CITY OF GREATER SUDBURY  
c/o Angie Hache, City Clerk  
200 Brady Street  
P.O. Box 5000, Station "A"  
Sudbury ON P3A 5P3

Yours truly,

schedule A 111  
Tony Derro  
Chief Tax Collector

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 :

**Commercial Taxable: Full 143,481 to 60,834**

**Residential Farm Taxable: Full 6,019 to 0**

**September 15, 2009 - December 31, 2009**

Veillez noter que le Conseil municipal se penchera sur la demande le (indiquer la date et l'heure).

**May 26, 2010 @ 6:00p.m.**

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 désirez assister à la réunion du Comité d'audition, vous devez en aviser Angie Hache, la greffière municipale, **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 Angie Hache à l'adresse suivante :

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

Veillez agréer, Madame, Monsieur, mes salutations distinguées.

Le percepteur en chef des impôts,

Tony Derro



# SCHEDULE B

DT5 #4409625

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

APPLICATION FOR ADJUSTMENT OF TAXES FOR THE YEAR **2009**  
UNDER SECTION 357 ☒ OR SECTION 358 ☐ OF THE MUNICIPAL ACT

Application Number

Assessed Address

**1995 REGIONAL ROAD 55**

Roll Number

Cty. 53 Mun. 07

Map Div. 120

Sub-Div. 004

Parcel 119 00 0000

Telephone No.

Name of Assessed Person

**BRUCE PARVIS**

Postal Code

Mailing Address of Assessed Person

**1995 REGIONAL ROAD 55**

Telephone No.

Name of Applicant

**P.O. BOX 59**

Postal Code

Mailing Address of Applicant

**NAUGHTON ONTARIO**

REASON FOR APPLICATION: (CHECK APPROPRIATE BOX - ONE ONLY)

☐ Ceased to be liable to be taxed at rate it was taxed - s. 357(1)(a)

☐ Mobile unit removed - s. 357(1)(e)

☐ Became exempt - s. 357(1)(c)

☐ Gross or manifest clerical error - s. 357(1)(f) or 358(1)

☒ Destruction or damage - not voluntary - s. 357(1)(d)(i)

☐ Repairs/renovations preventing normal use for a period of 3 months - s. 357(1)(g)

☐ Destruction or damage - (substantially unusable) - s. 357(1)(d)(ii)

DETAILS OF REASON

**BUILDING REMOVED**

PERIOD TAX RELIEF CLAIMED: From

**SEPTEMBER 15/09**

To

**DEC 31/09**

Applicant's Signature

**TONY DENNO**

Date of Application

**SEPT 28/09**

CLERK'S REPORT	
Original RTC/RTQ	Original Current Value
<b>CTN</b>	<b>143,481</b>
<b>RTES</b>	<b>6019</b>

ASSESSMENT REPORT		
Revised RTC/RTQ	Revised Current Value	Assessment Reduction

SCHOOL BOARD: ☐ English ☐ French ☐ Other

EFFECTIVE DATE >

Comments **MPAC Building**  
**MOVED TO**  
**PLEASE ARRANGE FOR SUPP**  
Name of Clerk (please print) **TONY DENNO**  
Signature of Clerk **[Signature]**  
Date: **SEPT 28/09**

Comments  
Name of Assessor (please print)  
Signature of Assessor  
Date:  
☐ NO RECOMMENDATION FOR TAX ADJUSTMENT  
☐ NO CHANGE IN ASSESSMENT ☐ SECTION 357 REQUIRED NEXT YEAR

Assessment Review Board Report  
Has notice of Complaint been filed under the Assessment Act during year of application for previous two years? ☐ Yes ☒ No

Regional Registrar's Signature  
Date

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

Comments  
Signature **Letter Jan 21** Date

COUNCIL REPORT  
Has application been reported to council: ☐ Yes ☒ No  
Report Date: **May 26/10**

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.

**Angie Hache - Bruce Purvis**

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**From:** "McGrath, Roxanne" <Roxanne.McGrath@ne.ccac-ont.ca>  
**To:** <angie.hache@greatersudbury.ca>  
**Date:** 4/27/2010 1:58 PM  
**Subject:** Bruce Purvis

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*It is the intent of Bruce Purvis as relates to property at 1995 Reg Rd 55 Naughton, Ontario – Roll # 12000411900, the application under section 357 and 358, to object to the amount reported by MPAC and intent to appeal. It would be Bruce's intent to speak to the application by attending a meeting of the Hearing Committee of City Council as outlined in the letter.*