

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

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

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.



Application for Adjustment of Taxes for the Year 2019

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

Under Section 357 O or Section 358 of the Municipal Act, 2001

Assessed Address		Roll Number	
MCFARLANE LAI	KE RD	090.008.12501.0000	
Name of Assessed Person	1 10	70224)	Telephone No.
Mailing Address of Assess	ed Person		Postal Code
Name of Applicant	THAM CO-EXECUTOR W/	TENIE MACTIARC	Telephone No.
Mailing Address of Applica			Postal Code
REASON FOR APPL	ICATION (Check appropriate box - ONE	only)	
		obile unit removed - s. 357(1)(e)	
Became exempt - s. 3	57(1)(c)	iross or manifest clerical error - s. 357(1)(f) or s. 358(1)
Destruction or damage	e - not voluntary - s. 357(1)(d)(i)	epairs/Renovations preventing normal us	e for a period of 3 months - s. 357(1)(g)
Destruction or damage	e - (substantially unusable) s. 357(1)(d)(ii)		
Details of Reason	CEASE SEE REASON ON 2	017 TAX ADJUSTMONT	APPLICATION
Period Tax Relief Claimed:	From 01-Jan-2019 Mary Etam Date Date of A	To 31-Dec-2019	Date
	ON THIS WATER WATER TO SEE THE PROPERTY OF THE	REPORT	
Original RTC/RTQ	ON THIS WATER WATER TO SEE THE PROPERTY OF THE		
Original RTC/RTQ	ON THIS WATER WATER TO SEE THE PROPERTY OF THE	REPORT	
	CLERK'S	REPORT	
RTES	CLERK'S	REPORT Original Current Value	
RTES	\$30,250	REPORT Original Current Value	
RTES	\$30,250	REPORT Original Current Value	
RTES	\$30,250	REPORT Original Current Value	
RTES	\$30,250	REPORT Original Current Value	
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RTES Comments. SEE C	\$30,250	REPORT Original Current Value ANTWAMONT APPLICA	
Comments. See C	\$30,250 Comments on 2017 1/4 x THOUTOUE ROBILLY MENTOUR ROBILLY	REPORT Original Current Value ADJUMMENT APPU CAN	

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.



DEC 1 3 2019 Application for Adjustment of Taxes for the Year 2018

200 Brady St., P.O. Box 5555 Stn. A Sudbury ON PLACK DEPT Under Section 357 Or Section 358 of the Municipal Act, 2001

Assessed Address		Roll Number	
MCFARLANE LA	KE RD	090.008.12501.0000	
Name of Assessed Persor		70224)	Telephone No.
Mailing Address of Assess	ed Person		Postal Code
Name of Applicant	Y COTNAM (CO. EXECUTOR	e W/JESTIE MACITIMAC)	Telephone No.
Mailing Address of Applica	ant	,	Post <u>al Code</u>
REASON FOR APPL	ICATION (Check appropriate box - ONE	only)	
Ceased to be liable to	be taxed at rate it was taxed - s. 357(1)(a)	obile unit removed - s. 357(1)(e)	
Became exempt - s. 3	57(1)(c)	ross or manifest clerical error - s. 357(1)(f) or s. 358(1)
Destruction or damage	e - not voluntary - s. 357(1)(d)(i)	epairs/Renovations preventing normal us	e for a period of 3 months - s. 357(1)(g)
Destruction or damage	e - (substantially unusable) s. 357(1)(d)(ii)		
Details of Reason	LEASE SEE REASON ON 2017	TAX APT USTIMENT APPL	ICATION
Period Tax Relief Claimed:	From 01-Jan-2018	_{To} 31-Dec-2018	
Applicant's Signature	Hay Strem Date of A	oplication 2017 209	
	CLEBK'S	REPORT	
Original RTC/RTQ	CLERK'S	REPORT Original Current Value	
Original RTC/RTQ	\$29,000		
RTES	\$29,000	Original Current Value	
RTES		Original Current Value	
RTES	\$29,000	Original Current Value	
RTES	\$29,000	Original Current Value	
RTES	\$29,000	Original Current Value	
RTES Comments. SEE	\$29,000 C=MMENTS AN 2017 TAX	Original Current Value AOT USTMENT APPLICA	
Comments. SEE	\$29,000	Original Current Value AOT USTMENT APPLICA	TIEN.
Comments. SEE	\$29,000 C=MMENTS SN 2017 TAX nt) MONTOUTS ROBIC MRSDrhoud	Original Current Value AOJUSTMENT APPLICA UHANA	TIEN.

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5555 Stn. A Sudbury ON PANS2DEPT	Under Section 357 Or Section 358 of the Municipal Act, 200

Assessed Address		Roll Number	
MCFARLANE LA	KE RD	090.008.12501.0000	
Name of Assessed Person	1 111-	0190224)	Telephone No.
Mailing Address of Assess	()		Postal Code
Name of Applicant	-NAM (CO-EXECUTOR WIT	H JESNE MACISANC)	Telephone No.
Mailing Address of Applica	ant		Postal Code
REASON FOR APPL	LICATION (Check appropriate box - ONE	only)	
Ceased to be liable to	be taxed at rate it was taxed - s. 357(1)(a)	obile unit removed - s. 357(1)(e)	
Became exempt - s. 35	.57(1)(c) G	ross or manifest clerical error - s. 357(1)(f) or s. 358(1)
Destruction or damage	e - not voluntary - s. 357(1)(d)(i)	epairs/Renovations preventing normal us	e for a period of 3 months - s. 357(1)(g)
Destruction or damage	e - (substantially unusable) s. 357(1)(ḍ)(ii)		
Details of Reason ROLL	1#090,008,00101,0000 (RESIDUAL	OF PARCEL S36D) WAS E	RRONEOUSLY COMBINED
WITH ROLL #09	70.00 8.12501, 0000 (CROWN LAND) ON	OCT 21, 1972 BY PROPERTY	ASSESSER FRED LAPIERRE
Period Tax Relief Claimed:	O1-Jan-2017	_{To} 31-Dec-2017	
	Jan Ston	20191209	Date
Applicant's Signature	Date of Ap	oplication	
	CLERK'S	REPORT	
Original RTC/RTQ		Original Current Value	
RTES	\$27,750		
DAVE DO	ORLAND, ONTARIO LAND SURVEYOR	, HAS RE-CONFIRMED TH	E CROWN LAND STATUS
DE ROLL DAG	068.12501.0000 IN 2016. SEE 1	ATTACHED DOCUMENT. FUR	THERMORE, THE REGISTRY
WAS IN ERR-	R IN SHOWING ONLY THE CR	OWN LAND PERTION AND	NOT THE TRUE RESIDUAL
DF PARCEL S	368 (PREVIOUS ROLL # 090.00P. D	0/01,0000) - THIS ERROR	HAS BEEN CORRECTED
BY OUR IAN	WYER CARTOR FORTIER. THE S.	MALL PART NOW REMAINING 1	S A VERY SMILL FRACTION OF 03
ACRES QUOTED	WER, CARTER FORTIER. THE ST	HAVE BEEN DONE.	[]
Name of Clerk (Please Pri	int) LOWITOUT RORT HAL	Al >	

DEPARTMENT USE ONLY

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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 <u>first part</u> 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 <u>second part</u> 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 <u>third part</u> 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.

<u>Part four</u> 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 them.

The final <u>part six</u> 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



Districts Sudbury, Manitoulin

Provincial Tower 199 Larch Street Sudbury, Ontario P3E 5P9

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

Les districts de Sudbury et de Manitoulin

(705) 575-4200 or 1-800-465-7726

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

Facsimile No. (705) 575-6610 N° de télécopieur (705) 675-6610

October 21, 1992



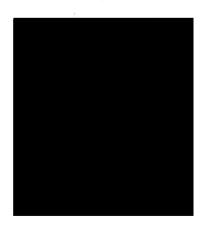
TO WHOM IT MAY CONCERN:

Please be advised that Roll #53 07 090 008 001 01 0000 Feb. 5368and 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



D. S. Dorland Limited

ONTARIO LAND SURVEYORS PLANNING CONSULTANTS

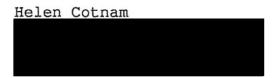
D.S. DORLAND, B.Sc., O.L.S D.R. BRUCE, O.L.S. A. BORTOLUSSI, B.E.Sc., O.L.S. D.M. EBEL, B.Sc., O.L.S. ON REPLY PLEASE QUOTE FILE No.

PHONE: (705) 673-2556

FAX: (705) 673-1051

9892

February 25, 1993



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

D. S. 2

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

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

PROFESSIONAL SURVEYING SERVICES

Description Reference Plan. of

Remainder of Parcel 5368 S.E.S.

Township of Broder District of Sudbury (Leedale Avenue)

Receiving your instructions and preparing your file

Searching at Land Registry Office for title and plan information To: and other survey offices for field notes and other information

To: Reviewing project requirements with field crew

Carrying out field work including . To:

-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

Reporting to you To:

(TX denotes taxable item)

Professional Fees \$ 1,226.00 TX

TOTAL FEES:

\$ 1,226.00

Disbursements:

Title Fees

20.00

TOTAL DISBURSEMENTS:

20.00

SUB-EGTAL

GST AT 7%:

~ 1,246.00

85.82

TOTAL OF INVOICE:

\$ 1,331.82

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

	1) [cuch 02 1993 504
	eçu de Estate Milyhel Helm Cot Num
DS. DO	RLAND LTD. Thinken Hunghad Thinty-Ove 100 Dollars
298 LAR SUDBUR	ICH STREET AY, ONTARIO 4892
(705) 673-25	Tavice 11809 said Full
S	1331.82 M/ Serecult
	Saware.

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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.

- Parcel 15556 S.E.S.: was recently Parcel 5022 which is now closed. Parcel 5022 was recently Parcel 1652 whereby a sketchwas 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.

