

## Request for Decision

### Tax Adjustment Under Section 357 of the Municipal Act of Ontario for 149 Walter Avenue Sudbury

Presented To:	Hearing Committee
Presented:	Wednesday, Feb 07, 2018
Report Date	Tuesday, Nov 28, 2017
Type:	Public Hearings

#### Resolution

THAT the City of Greater Sudbury reduces the taxes levied on the land at 149 Walter Avenue, Sudbury, pursuant to section 357 (1) (d) (i) of the Municipal Act, 2001 and directs staff to notify the Applicant of the decision and the Applicant's right of appeal, as described in the report from the General Manager, Corporate Services entitled "Tax Adjustment under section 357 of the Municipal Act of Ontario for 149 Walter Avenue, Sudbury", presented at the Hearing Committee meeting of February 7, 2018.

#### Relationship to the Strategic Plan / Health Impact Assessment

This report refers to operational matters.

#### Report Summary

This report deals with an application for a tax adjustment resulting from the demolition of a garage at 149 Walter Avenue Sudbury.

#### Financial Implications

There is no financial impact resulting from this report.

#### Signed By

**Report Prepared By**

Kyla Bell  
Senior Accountant - Tax  
*Digitally Signed Jan 18, 18*

**Division Review**

Ed Stankiewicz  
Executive Director of Finance, Assets and Fleet  
*Digitally Signed Nov 29, 17*

**Financial Implications**

Jim Lister  
Manager of Financial Planning and Budgeting  
*Digitally Signed Nov 29, 17*

**Recommended by the Department**

Kevin Fowke  
General Manager of Corporate Services  
*Digitally Signed Nov 29, 17*

**Recommended by the C.A.O.**

Ed Archer  
Chief Administrative Officer  
*Digitally Signed Jan 8, 18*

## Background

This reports deals with an application for a tax adjustment under Section 357 of the Municipal Act, 2001 for a property known municipally as 149 Walter Avenue Sudbury.

The 2017 taxes on the subject property were \$2,135.94 based on a current value assessment of \$149,000.00.

In December of 2016, the property owner applied for a tax adjustment for the 2017 taxation year as a result of a garage fire and subsequent demolition of the remaining structure.

Section 357 (1) (d) (i) of the Municipal Act States:

357 (1) 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

As is our usual practice, the application was forwarded to the Municipal Property Assessment Corporation (MPAC) for review and recommendation. MPAC recommended a reduction in the property's current value assessment from \$149,000 to \$137,000 thereby establishing the value of the demolished garage at \$12,000. This was conveyed to the property owner on November 3<sup>rd</sup>, 2017. The property owner objected to the value of the demolished structure established by the Municipal Property Assessment Corporation and requested an appearance before the Hearing Committee of City Council. For the information of the Committee, copies of related correspondence are appended to this report.

## City Council's Powers

As described above, section 357 (1) of the Municipal Act, 2001 provides that City Council may, upon application to the Treasurer, cancel, reduce or refund all or part of the taxes levied on land in the year in respect of which an application is made in the event that during the year or during the preceding year after the return of the assessment roll, a building on the land was razed by fire, demoltion or otherwise.

## **MPAC's Mandate**

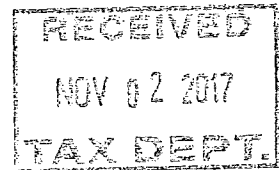
The Municipal Property Assessment Corporation is responsible for all property valuation for assessment purposes throughout the Province of Ontario. Property owners who disagree with MPAC over property valuations have appeal opportunities through the request for reconsideration process or the Assessment Review Board of Ontario.

## **Additional Information**

It should be noted that the property owner has thirty-five (35) days to appeal City Council's decision regarding the application for the tax adjustment to the Assessment Review Board of Ontario.

## **Recommendation**

Staff recommend that the City of Greater Sudbury reduce the property taxes levied from \$2,135.94 to \$1,963.92 to reflect MPAC's revised assessment value and that the Applicant be notified of his appeal rights in accordance with section 357 of the Municipal Act, 2001.



Vernon Deveau

PO Box 847, Dowling, ON P0M 1R0

October 27, 2017

CITY OF GREATER Sudbury  
Attn: Ms. M. Lavallie  
c/o Deputy City Clerk  
200 Brady Street  
P.O. Box 5000, Station A  
Sudbury, ON P3A 5P3

CCM

Re: Roll Number : 050.026.03800.0000  
Notice pursuant to Sections 357 & 358 of the Municipal Act  
Location: 149 Walter Avenue

Dear Ms. M. Lavallie:

I am writing to you to object to the amount of RT \$149,000 to RT \$137,000, January 1, 2017 to December 31, 2017. This reduction amount should be greater than \$12,000

The amount of a reduction of \$12,000 was because my 24' x 20' insulated garage has been removed from my property. The cost of my garage on my property was worth a lot more than \$12,000. The cost to build a 10' x 10' completed shed is \$8,000, and to build a 24' x 20' insulated garage far exceeds \$12,000.

The replacement cost of my garage is \$45,233.10 and I would like to see at least a \$25,000 reduction on my taxes for said building that has been removed.

I would like to attend the Hearing Committee meeting on the above mentioned.

Thank You

Regards,

Vernon Deveau  
Owner of 149 Walter Property

03 November 2017

DEVEAU VERNON ERNEST  
PO BOX 847  
DOWLING ON  
POM 1R0

COPY

ROLL NUMBER / NUMÉRO DE RÔLE: 050.026.03800.0000

LOCATION / ENDROIT: 149 WALTER AVE

**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***

The Municipal Property Assessment Corporation has previously reviewed your application and has the following recommendation:

***RT \$149,000 to RT \$137,000***

***January 1, 2017 to December 31, 2017***

Please be advised that the application will be addressed by City Council on ***December 12, 2017 6:00 PM***

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 the Deputy 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.

The Deputy City Clerk can be contacted as follows:

CITY OF GREATER SUDBURY  
c/o Deputy City Clerk  
200 Brady Street  
P.O. Box 5000, Station A  
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***

La Société d'évaluation foncière des municipalités a d'abord évalué votre demande, puis formulé la recommandation suivante :

***RT \$149,000 to RT \$137,000***

***January 1, 2017 to December 31, 2017***

Veillez noter que le Conseil municipal se penchera sur la demande le ***December 12, 2017 6:00 PM***

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 avisé 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, à l'adresse suivante :

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

Veillez agréer, Madame, Monsieur, mes salutations distinguées.

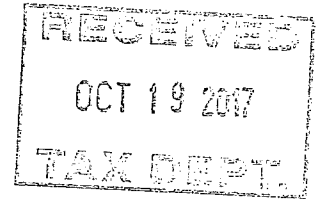
Gestionnaire des taxes foncières,



Tony Derro

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

MPAC's RESPONSE



Owner name(s) DEVEAU, VERNON ERNEST  
Roll number 5307-050-026-03800-0000  
Property location 149 WALTER AVE  
Property description MCKIM CON 2 LOT 9 PLAN M238 PT LOT 290 PCL 16248  
Municipality/Local taxing authority GREATER SUDBURY CITY  
  
Application number  
Application reason Demolition/Razed by Fire  
Received date December 12, 2016  
Claim relief period From: January 01, 2017 - To: December 31, 2017  
Taxation year 2017

Current Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR RU R T	161,000	149,000	149,000	149,000	149,000	149,000
Total	161,000	149,000	149,000	149,000	149,000	149,000

Change to the Property Assessment

Property Classification	2012	2016	Phase-In Assessment for Taxation Years			
	Assessed Value	Assessed Value	2017	2018	2019	2020
OWNR RU R T	150,000	137,000	137,000	137,000	137,000	137,000
Total	150,000	137,000	137,000	137,000	137,000	137,000

MPAC Remarks

Demo of garage effective Jan 1, 2017. -\$12,000 RT

MPAC Representative:  
Date:

Andrew Rossanese  
September 26, 2017

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E-MAILED  
00-16/16  
mr

# Application for Adjustment of Taxes for the Year 2017

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

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

Assessed Address <b>149 Walter Avenue, Sudbury, ON</b>		Roll Number <b>050.026.03800.0000</b>	
Name of Assessed Person <b>Vernon Deveau</b>		Telephone No. [REDACTED]	
Mailing Address of Assessed Person <b>PO Box 847, Dowling, ON, P0M 1R0</b>		Postal Code <b>P0M 1R0</b>	
Name of Applicant <b>Vernon Deveau</b>		Telephone No. [REDACTED]	
Mailing Address of Applicant <b>PO Box 847, Dowling, ON, P0M 1R0</b>		Postal Code <b>P0M 1R0</b>	
<b>REASON FOR APPLICATION (Check appropriate box – ONE only)</b>			
<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 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 checked="" type="checkbox"/> Demolition of Building (Garage Entirely Removed From Property)			
Details of Reason ..... 24' x 20' Garage Has Been Completely Removed on October 24, 2016 From Property Due To Fire (Arson)			
Period Tax Relief Claimed: From <u>01-Jan-2017</u> To <u>31-Dec-2017</u> Date Date			
Applicant's Signature <u>Vernon Deveau</u> Date of Application <u>06-Dec-2016</u>			

Original RTC/RTQ	Original Current Value
RTEP	149 000

Comments.....

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Name of Clerk (Please Print) M. Lavalley

Signature of Clerk M. Lavalley Date Dec 6 2016