
*For the Fifth Meeting of the Hearing Committee
to be held on **Wednesday, November 18, 2009**
in Committee Room C-11, Tom Davies Square at 5:00 p.m.*

DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

HEARINGS

1. Report dated November 2, 2009 from the Chief Financial Officer/Treasurer regarding Tax Adjustment for 1055 Lasalle Boulevard, Sudbury. (Roll #030.011.025.00.0000) 1 – 7
(RECOMMENDATION PREPARED)

ADJOURNMENT (RECOMMENDATION PREPARED)

HEARING COMMITTEE MEMBERS

Councillor Jacques Barbeau
Councillor Claude Berthiaume
Councillor Evelyn Dutrisac
Councillor André Rivest
Councillor Russ Thompson

DISTRIBUTION

Mayor and Members of Council
Doug Nadorozny
Senior Management Team
Eric Labelle
Tony Derro
Brian Bigger
Angie Haché

Angie Haché
City Clerk

Franca Bortolussi
Council Secretary

Request for Recommendation Hearing Committee



Type of Decision

Meeting Date	November 18, 2009				Report Date	November 2, 2009			
Recommendation	<input checked="" type="checkbox"/>	Yes	<input type="checkbox"/>	No	Priority	<input checked="" type="checkbox"/>	High	<input type="checkbox"/>	Low
	Direction Only				Type of Meeting	<input checked="" type="checkbox"/>	Open	<input type="checkbox"/>	Closed

Report Title

Tax Adjustment for 1055 Lasalle Blvd. (Roll #030.011.025.00.0000)

Policy Implications + Budget Impact

This report and recommendation(s) have been reviewed by the Finance Division and the funding source has been identified

There is no financial impact resulting from this report.

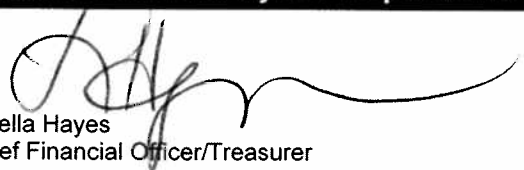
Background attached

Recommendation

That the application by Peter Boullion and Renee Paquette for a tax adjustment not be processed and further that the owners be advised that in accordance with Section 357(7) of the Municipal Act, it would be appropriate for them to appeal the issue of change in rate of taxation of the building at 1055 Lasalle Blvd to the Assessment Review Board of Ontario.

Recommendation attached

Recommended by the Department Head


Lorella Hayes
Chief Financial Officer/Treasurer

Recommended by the C.A.O.


Doug Nadorozhy
Chief Administrative Officer

Report Authored By



per: Tony Derro
Manager of Taxation

Division Review

PURPOSE

The purpose of this report is to seek direction from the Committee of Council in dealing with a dispute regarding a tax adjustment on the rate of taxation for the property known as 1055 Lasalle Blvd, in the City of Greater Sudbury.

BACKGROUND

The property known as 1055 Lasalle Blvd is legally described as McKim CON 5 LOT 2 PLAN M 208 LOT 9 PARCEL 13537 PIN 02124-0006 and is approximately 80'x 140' in size. The property is assessed in the commercial and residential tax class.

On November 26, 2008, the assessed owners, Peter Bouillon and Renee Paquette, applied for a tax adjustment for the 2008 year requesting a change in rate of taxation in accordance with Section 357(1)(A) of the Municipal Act which reads as follows:

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,

(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.

Upon receipt of the application it was sent to the Municipal Property Assessment Corporation (MPAC) for verification which is our usual practice. MPAC was unable to confirm the eligibility of the application and provided the following response:

“2008-357 application: Visited the property on August 18/09 @10:30 am. Visited the basement apartment, rear apartment. As for the front area they are in a middle of renovations, although nothing is specific in showing that it will be a residential apartment. Only some framing done, no cupboards, no bathroom yet. There is still signs of commercial activity (desk/computers functional while I was there). Also the application/permit #09-0315 for converting the area from commercial to residential was April 24/09 and the permit received on May 8/09. Therefore for the 357 application for 2008 tax year should remain the same. No change to value. The property will have to be inspected at a later date.”

From MPAC's response it became apparent that the subject property was not eligible for a change in rate of taxation from commercial to residential. For the information of the Committee, an application for a tax adjustment has also been received for 2009. An inspection by MPAC is due in mid November regarding the 2009 application.

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

It is recommended that the Committee accept the details of MPAC's findings and that the application for a tax adjustment for 1055 Lasalle Blvd not be processed for 2008. The Tax department will then provide the necessary documentation for the assessed owners should they wish to appeal to the Assessment Review Board of Ontario since it is more appropriate that this matter be dealt with by the ARB.

SCHEDULE "A"



Greater Grand
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

September 18, 2009

**BOUILLON PETER
PAQUETTE RENE**

SUDBURY ON

ROLL NUMBER / NUMÉRO DE RÔLE: 030.011.02500

LOCATION / ENDROIT: 1055 LASALLE BLVD

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:
Ceased to be liable to be taxed at rate it was taxed

The Municipal Property Assessment Corporation has previously reviewed your application and has the following recommendation:
***NO RECOMMENDATION
NO CHANGE TO ASSESSMENT***

Please be advised that the application will be addressed by City Council on ***October 28, 2009, 6:00pm.***

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,

Tony D'Urro
Municipal Clerk

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 :
Ceased to be liable to be taxed at rate it was taxed

La Société d'évaluation foncière des municipalités a d'abord évalué votre demande, puis formulé la recommandation suivante :
***NO RECOMMENDATION
NO CHANGE TO ASSESSMENT***

Veillez noter que le Conseil municipal se penchera sur la demande le ***October 28, 2009, 6:00pm.***

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

Vous prie d'agréer, Madame, Monsieur, mes salutations distinguées.

Gestionnaire des taxes foncières,

Tony D'Urro

SCHEDULE "B"



200 Brady St.
P.O. Box 5555 St. A
Sudbury ON N3A 4S2

JUL 1 2003
TAX DEPT.
APPLICATION FOR ADJUSTMENT OF TAXES FOR THE YEAR 2008
UNDER SECTION 357 OR SECTION 358 OF THE MUNICIPAL ACT

D11 25745A

Application Number

Assessed Address <u>1055 LaSalle Blvd</u>		Roll Number City: <u>53</u> Mun.: <u>07</u> Map Div.: <u>030</u> Sub-Div.: <u>01102500</u> Parcel: Prim./Sub.				
Name of Assessed Person <u>Peter Bouillon Renee Paquette</u>		Telephone No.				
Mailing Address of Assessed Person <u>Sudbury</u>		Postal Code				
Name of Applicant		Telephone No.				
Mailing Address of Applicant		Postal Code				
REASON FOR APPLICATION: (CHECK APPROPRIATE BOX - ONE ONLY)						
<input checked="" 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 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>Ceased to pay at commercial; no commercial at this address.</u>						
PERIOD TAX RELIEF CLAIMED: From <u>Feb 1/09</u> Date To <u>Dec 31/09</u> Date						
Applicant's Signature <u>[Signature]</u>		Date of Application <u>NOV 26 08</u>				

CLERK'S REPORT		ASSESSMENT REPORT		
Original RTC/RTQ	Original Current Value	Revised RTC/RTQ	Revised Current Value	Assessment Reduction
<u>RTQ</u>	<u>38,500</u>			
<u>RTCP</u>	<u>163,500</u>			

SCHOOL BOARD: <input type="checkbox"/> English <input type="checkbox"/> French <input type="checkbox"/> Other	EFFECTIVE DATE >
Comments	Comments
Name of Assessor (please print)	Name of Assessor (please print)
Signature of Assessor	Signature of Assessor
Date	Date
Name of Clerk (please print) <u>Hape Behenna</u>	
Signature of Clerk <u>[Signature]</u>	
Date <u>NOV 26 08</u>	
<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 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 OF TAX LIABILITY							
RTC/RTQ	Taxable Realty Assessment Reduction	Tax Rate	Rate Maxima 1.3	Original Tax Levy	Adjusted Tax Levy	Amount of Tax Adjustment	
TOTAL							

Comments

Signature

Date

COUNCIL REPORT

Has application been reported to council: Yes No

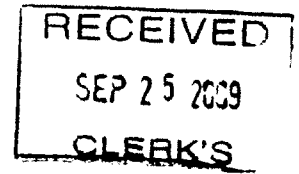
Report Date:

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.

White - MPAC Blue - TREASURER Pink - ASSESSMENT REVIEW BOARD Canary - TAX DEPT.

SCHEDULE "D"

U



Attention:

Angie Hache
City Clerk

September 23, 2009,

Please be advised that we are objecting to the recent Municipal Property Assessment Corporation assessment at 1055 Lasalle Blvd. (roll # 030.011.02500) and will be attending the meeting of the Hearing Committee of City Council.

Sincerely,

A handwritten signature in cursive script, appearing to read "Renée Paquette".

Renée Paquette

A handwritten signature in cursive script, appearing to read "Peter Bouillon".

Peter Bouillon

cc T. Perro