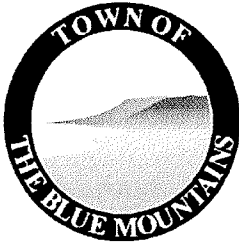


STAFF REPORT: Financial Services



REPORT TO: Finance and Administration
Committee

MEETING DATE: May 15, 2007

REPORT NO.: FS.07.18

SUBJECT: Property Assessment
Management - Update

PREPARED BY: Teresa Oakley, Manager of
Revenue

A. Recommendations

THAT Council does receive Financial Services Report # FS.07.18, "Property Assessment Management - Update" for information purposes;

AND THAT Council enact a By-law to Authorize Specific Complaints to the Assessment Review Board.

B. Background

For several years Dennis Doyle, Municipal Tax Services has assisted the Town in ensuring the completeness and accuracy of the property assessment base. The purpose of the ongoing project is to monitor the valuation, classification, addition and deletion of assessments provided by Municipal Property Assessment Corporation (MPAC), and where necessary initiate adjustment. The goal is to ensure fairness and equity amongst property owners, as taxation dollars that are required for local, upper tier and provincial education purposes are apportioned based on the assessed values of properties in the municipality.

A list of the property assessment review activities provided by Dennis is attached to this report. It is the goal of Financial Services to integrate many of the monitoring processes into regular Town staff routines, recognizing that the Town may continue to rely on the expertise of a consultant to negotiate assessment classifications and values.

Dennis works with both MPAC and the property owner to arrive at a fair and reasonable assessment for the property in question. Where an agreement can not be reached amongst the parties, or when the legislated period of time to reach an agreement is getting short, the Town may complain in writing to the Assessment Review Board (ARB) that the property was assessed too high or too low, or was wrongly placed on the assessment roll. Two such situations existed

that could not be resolved by the March 31 2007 deadline, requiring the submission of an appeal to the ARB:

1. Property Roll # 4242 000 015 11100
Branch, Gilbert Estate
\$522,000 to \$750,000
2. Property Roll # 4242 000 016 06206
1136965 Ontario Ltd.
\$178,000 to \$322,000
3. Property Roll # 4242 000 011 00301
William Allan Holdings Ltd.
\$169,000 to \$700,000
(2006 appeal, deemed for 2007)

A draft by-law is attached to authorize specific complaints to the ARB and to appoint Dennis Doyle, Municipal Tax Services, as a delegate authorized to sign on behalf of the Town and to participate in any associated legal proceedings thereto.

C. The Blue Mountains' Strategic Plan (Statement(s) identifying how actions further the goals of the Strategic Plan)

5. **Ensuring long-term financial sustainability**
- 5.6 Ensure regular updating of the Town's assessment roll

D. Budget Impact (cc: Treasury if required)

The cost of appeals to the ARB were included in the 2007 budget
General Administration - Professional Fees

E. Attached (Relevant documentation not personal information about an identifiable person)

Property Assessment Review (Municipal Tax Services)
By-Law to Authorize Specific Complaints to the Assessment Review Board

Respectfully submitted,



Signature

Property Assessment Review

Submitted by Municipal Tax Services

The following is a list of services that are provided for the Town Of The Blue Mountains

- Assure all severances and registered plans have been done correctly and in a timely manner by MPAC
- Check assessment roll for any errors or missed assessments. If values need to be adjusted work with Municipality and MPAC to correct same.
- Check areas of development land to assure they are being treated as such and not as vacant land.
- Check specific class of properties e.g. ski hills and golf courses to assure they are all being treated and valued in a similar manner following the procedures and guide lines set out by MPAC.
- Provide Municipality with a list of properties that we feel needs adjustments either by appeal or by making adjustments due to properties being over assessed
- Review “Vacancy Applications” (for commercial properties) to assure that they qualify for any adjustments and report findings to Treasury Dept.
- Review “357 Applications” (request for reductions) to assure that the ratepayers qualify for any adjustments and report findings to Treasury dept.
- Review “Minutes of Settlement” submitted by MPAC and make recommendations to Municipality
- Maintain an ongoing sales analysis so it can be used to check assessments and also back up information for upcoming reassessments
- Maintain building permit files and report to Municipality in a timely manner the submitted and omitted values as well as permits outstanding and status of major permits, (working in conjunction with Building Dept. and MPAC)
- Keep Municipality informed of any legislative policy changes pertaining to assessment as well as any changes in procedures regarding MPAC (e.g. snowmaking equipment).
- Provide the Municipality with a forecast of increase in assessment base due to new construction.
- Work closely with ratepayers to assist them with any information regarding assessment related matters.
- Be available for consultation to Municipal departments as requested by the Municipality.

**CORPORATION OF THE TOWN OF
THE BLUE MOUNTAINS**

BY-LAW NO. 2007 –

**Being a By-Law to Authorize Specific Complaints to the Assessment
Review Board**

WHEREAS the Council of the Corporation of the Town of The Blue Mountains (the "Municipality"), may complain in writing to the Assessment Review Board, that it or another person was, in respect of real property, assessed too high or too low, was wrongly placed on or omitted from the assessment roll and/or was wrongly on or omitted from the role in respect of school support pursuant to s.40 and s.40.1 of the *Assessment Act, R.S.O. 1990 c. A.31*, as amended (hereinafter referred to as the "*Act*");

AND WHEREAS the Council of the Town of The Blue Mountains deems it appropriate to enact this by-law for the purposes of exercising its privileges under s. 40 and or s.40.1 of the *Act*;

NOW THEREFORE the Council of the Corporation of the Town of The Blue Mountains hereby enacts as follows:

1. In this By-Law:

"property" means any property or portion of property that is or should be identified on the assessment roll prepared in respect of the municipality.

"delegate(s)" means any person or persons upon whom this By-Law confers duties associated with complaints filed with the Assessment Review Board (ARB) under sections 40 and or 40.1 of the *Act*.

2. In respect of all properties listed in "Appendix A" of this By-Law, complaints to the Assessment Review Board respecting the assessment of persons and properties described in that schedule are hereby authorized.

3. In respect of the administration of any complaints authorized in section 2 of this by-law, all delegates listed in the By-Law are hereby authorized to sign on behalf of the Town of The Blue Mountains, and to participate in any associated legal proceedings with respect thereto.

4. The following person is identified as a delegate for the purposes of this By-Law:

- i) Dennis Doyle, Municipal Tax Services

AND FURTHER that this By-law shall come into force and take effect upon the enactment thereof.

Enacted and passed thisday of, 2007

.....
Ellen Anderson, Mayor

.....
Stephen Keast, Clerk

Appendix "A"

<u>Property Roll #</u>	<u>Assessed Owner</u>	<u>Reason for Appeal</u>
4242 000 015 11100	Branch, Gilbert Estate	Request increase from \$522,000 to \$750,000
4242 000 016 06206	1136965 Ontario Ltd.	Request increase from \$178,000 to \$322,000
4242 000 011 00301	William Allan Holdings Ltd	Request increase from \$169,000 to \$700,000 (appeal from 2006, deemed for 2007)