



The Corporation of the Town of Espanola  
100 Tudhope Street • Suite 2, Espanola, Ontario P5E 1S6  
Telephone: (705) 869-1540 • Facsimile: (705) 869-0083  
Website: www.espanola.ca

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March 5, 2013

Mr. Fern Dominelli  
Chief Administrative Officer  
Manitoulin-Sudbury District Services Board  
210 Mead Blvd  
Espanola, ON  
P5E 1R9

Dear Fern,

We are writing in response to the recent Assessment Review Board decision on the outstanding Domtar tax appeal with respect to taxation years 2009 to 2012. This affects the large industrial (LT) component of the assessment and has had a dramatic impact on our municipality. At this time a decision has not been reached on the commercial (CT) portion of the Domtar assessment.

The LT assessment has been reduced as follows:

	2009	2010	2011	2012
Previous Assessment	\$26,465,000	\$26,465,000	\$19,000,000	\$26,522,040
Revised Assessment	\$9,937,000	\$9,937,000	\$9,937,000	\$9,937,000

Our apportionment payments to the Manitoulin-Sudbury District Services Board have been based on the weighted assessments as returned by MPAC for these affected years. These substantial retroactive assessment reductions have resulted in an overpayment of our share to your Board for these years. The Town of Espanola is requesting that this overpayment be refunded. We are not aware of any obligation on your part to retroactively adjust the apportionment calculations for prior years but would request a review of this issue within your parameters. There seems to be an overall failure in the process which allows for extensive retroactivity in one critical component (assessment) without a response reconciliation to the calculated outcomes.

We trust you are sympathetic to the deficiencies in the process and would appreciate any assistance you can offer us.

Yours very truly,

Cynthia Townsend, CA, CMA  
Clerk-Treasurer/Administrator

The Town of Espanola is committed to serving the needs of our community by supporting the positive, well-balanced, social, economic, environmental and physical growth of the town. We will continue to pursue excellence by providing accountable and affordable services while promoting the highest quality of life.