

CITY OF HAMILTON

COPROPRATE SERVICES DEPARTMENT
Taxation Division

TO: Chair and Members Audit Finance and Administration Committee	WARD(S) AFFECTED: CITY WIDE
COMMITTEE DATE: November 12, 2012	
SUBJECT/REPORT NO: Tax Appeals under Section 357 and 358 of the Municipal Act (2001) (FCS12007(g)) (City Wide)	
SUBMITTED BY: Roberto Rossini General Manager Finance and Corporate Services	PREPARED BY: Val Mitchell 905-546-2424 ext. 2776
SIGNATURE:	

RECOMMENDATION

- (a) That Appendix "A" attached to Report FCS12007(g) respecting the "Tax Write-Offs processed under Section 357 of the Municipal Act, 2001", in the amount of \$82,282 be approved;
- (b) That Appendix "B" attached to Report FCS12007(g) respecting the "Tax Appeals due to a Gross or Manifest Clerical Error, Pursuant to Section 358 of the Municipal Act, 2001", in the amount of \$25,234 be approved.

EXECUTIVE SUMMARY

Section 357 of the Municipal Act allows the taxpayer, through the Treasurer's Office, to submit an application to cancel, reduce or refund all or part of the taxes levied on the land in the year in respect of which the application is made as a result of a change of use; damage to a property rendering it partially or totally unusable; or a gross or manifest error that is clerical in nature.

Examples of such applications are:

- mid-year purchase of a property by an exempt body
- fire or flood damage to all or partial property
- an assessment error in entering a property value

Section 358 of the Municipal Act, 2001 allows the taxpayer, through the Treasurer's Office, to appeal assessment as supplied by the Municipal Property Assessment Corporation (MPAC) they believe have been overcharged, due to gross or manifest clerical error, on the part of MPAC. They are allowed to appeal current, plus prior two years, in which the application is made. This section also allows for the reduction of taxes, due to such errors, once confirmed by the Regional Assessment Office of MPAC.

Examples of such applications are:

- a transposition of figures
- a typographical error
- a duplicate property created

Alternatives for Consideration – Not Applicable

FINANCIAL / STAFFING / LEGAL IMPLICATIONS (for Recommendation(s) only)

Financial: The taxes that will be written-off under Section 357, total \$82,282 and taxes that will be written-off under Section 358, total \$25,234 for a total amount of \$107,516 of which \$25,420 will be charged back to the local school boards, based on school support, indicated on each account. The City portion of \$82,096 will be charged to the operating budget (HAMTN 52108-21102).

HISTORICAL BACKGROUND (Chronology of events)

Appendix "A" to Report FCS12007(g) "Tax Write-Offs processed under Section 357 of the Municipal Act, 2001" and Appendix "B" to Report FCS12007(g) "Tax Appeals due to a Gross or Manifest Clerical Error, Pursuant to Section 358 of the Municipal Act, 2001" have been reviewed by MPAC and have been approved or denied by them. Taxation Division staff have calculated any refunds/reductions that are due which now require Council approval. Applicants have thirty-five days after Council has rendered its' decision to appeal any Section 357 decision through the Assessment Review Board (ARB) Section 358 decisions are final.

POLICY IMPLICATIONS

Section 357 and 358 of the Municipal Act.

RELEVANT CONSULTATION

Municipal Property Assessment Corporation (MPAC).

ANALYSIS / RATIONALE FOR RECOMMENDATION

(include Performance Measurement/Benchmarking Data, if applicable)

The Section 357 applications allow for the Municipality and MPAC to quickly rectify assessment classification changes since the return of the year end assessment roll.

The Section 358 applications allow the taxpayer to rectify prior year's errors through the municipality and the local assessment office.

Both processes allow errors to be quickly rectified without having to go through the formal assessment review process.

ALTERNATIVES FOR CONSIDERATION

(include Financial, Staffing, Legal and Policy Implications and pros and cons for each alternative)

None, this is a legislated process under the Municipal Act, 2001.

CORPORATE STRATEGIC PLAN (Linkage to Desired End Results)

Focus Areas: 1. Skilled, Innovative and Respectful Organization, 2. Financial Sustainability,
3. Intergovernmental Relationships, 4. Growing Our Economy, 5. Social Development,
6. Environmental Stewardship, 7. Healthy Community

Skilled, Innovative & Respectful Organization

APPENDICES / SCHEDULES

Appendix "A" to Report FCS12007(g) - Tax Write-Offs Processed Under Section 357 of the Municipal Act, 2001.

Appendix "B" to Report FCS12007(g) - Tax Appeals due to a Gross or Manifest Clerical Error, Pursuant to Section 358 of the Municipal Act, 2001.

City of Hamilton
Corporate Services Department
Taxation Division
Section "357" Appeals of the Municipal Act, 2001

Appeal No.	Property Address	Roll Number	Explanation	YEAR	Amount
357-10-322	510 Centennial Pkwy N	050481022200000	Demolition - no loss of value due to demolition appeal denied new Wal-Mart	2010	0.00
357-10-323	510 Centennial Pkwy N	050481022200000	Demolition - no loss of value due to demolition appeal denied new Wal-Mart	2010	0.00
357-11-059	237 Queen St N	010102570000000	Tax Class Conversion owner using building as his residence	2011	-3,374.65
357-11-088	81 Arkell St	010054009400000	Exempt residence for adults with developmental disabilities	2011	-4,504.35
357-11-153	3120 Binbrook Rd	901340332000000	Exempt Binbrook Agricultural Society	2011	-2,381.95
357-11-161	545 Main St E	030231009700000	Exempt - Place of Worship - Mosque	2011	-2,677.47
357-11-176	21 Rosedene Ave	080904038500000	Exempt - woman's shelter	2011	-19,803.98
357-11-202	293 Dewitt Rd	003250332000000	Exempt - Place of Worship - Temple	2011	-1,278.51
357-11-221	38 Seabreeze	003020264050000	Gross or Manifest Error - unbuildable lot	2011	-1,987.66
357-12-004	237 Queen St N	010105570000000	Tax Class Conversion owner using building as his residence	2012	-3,497.13
357-12-011	516-526 Concession St	070672022500000	Exempt - now live theatre	2012	-11,024.60
357-12-016	1603 Rymal Rd E	060581041500000	Exempt city purchase	2012	-507.28
357-12-026	15 Lakeview Dr	003030364000000	Major Renovations value of structure has already been removed - denied	2012	0.00
357-12-040	53 Miles Rd	060761086500000	Demolition of storage building	2012	-291.26
357-12-044	45 Harper St	303350677440000	Gross or Manifest Error charged for in ground pool in error	2012	-114.59
357-12-066	208 Wellington St N	030215510300000	Demolition of all structures	2012	-792.78
357-12-067	188 Wellington St N	030215513300000	Fire damage from property next door	2012	-328.08
357-12-068	186 Wellington St N	030215513600000	Demolition of all structures	2012	-672.95
357-12-069	139 Wellington St N	030218068000000	Demolition of garage	2012	-250.81
357-12-071	182 Belmont	040284042900000	Major Renovations making house unlivable	2012	-242.31
357-12-075	52 Wise Cres	060566003100000	Demolition of in ground pool	2012	-104.53
357-12-076	6 Celac Ct	060731036900000	Fire in March - house gutted	2012	-1,733.21
357-12-079	110 Rosedene Ave	080904046000000	Demolition of original garage which has been replaced	2012	-128.28
357-12-086	877 Centre Rd	303510698000000	Demolition of original house new house completed	2012	-1,176.49
357-12-087	1165 Trinity Rd	901230640000000	Demolition of barn garage and shed	2012	-1,137.35
357-12-090	262 Cedarvale	003280388000000	Major Renovations house now occupied	2012	-277.78
357-12-093	57 Hyde Park Ave	010081074800000	Tax Class Conversion - homeowner no longer runs business from house	2012	-713.34
357-12-095	450 Sherman Ave N	030272024300000	Tax Class Conversion lease expired Port Authority property	2012	-6,975.69
357-12-096	450 Sherman Ave N	030272024300000	Tax Class Conversion lease expired Port Authority property	2012	101.02
357-12-096	450 Sherman Ave N	031243000330000	Tax Class Conversion lease expired Port Authority property	2012	-101.02
357-12-097	450 Sherman Ave N	030272024300000	Tax Class Conversion lease expired Port Authority property	2012	882.95
357-12-097	450 Sherman Ave N	031243000340000	Tax Class Conversion lease expired Port Authority property	2012	-882.95
357-12-097a	450 Sherman Ave N	030272024300000	Tax Class Conversion lease expired Port Authority property	2012	1,189.74
357-12-097a	450 Sherman Ave N	031243000350000	Tax Class Conversion lease expired Port Authority property	2012	-1,189.74
357-12-098	101 Nash Rd N	050451080200000	Demolition dealt with on Section 40 appeal	2012	0.00
357-12-099	6 Queens Ct	050.452.027800000	Demolition of original house new house under construction	2012	-2,381.49
357-12-100	368 Beach Blvd	050511026800000	Major Renovations house not livable	2012	-470.36
357-12-106	861 Kirkwall Rd	301410632000000	Gross or manifest error -oil spill all building demolished	2012	-1,044.13
357-12-108	192 Lloyminn Ave	140230060000000	Demolition of house and garage	2012	-3,674.94
357-12-111	18 Thornwood Dr	140240162000000	Demolition of structures November 2011	2012	-2,072.04
357-12-115	6260 Twenty Rd	902120350000000	Demolition of old house in July	2012	-1,011.98
357-12-117	26 Goldcrest Dr	003310771100000	property incorrectly assessed as having a finished basement	2012	-206.70
357-12-123	35 Bermuda Ct	080983090400000	Gross or Manifest Error incorrectly assessed as having a home based business	2012	-673.63
357-12-124	601 Burlington St E	030272024900000	Tax Class Conversion lease expired Port Authority property	2012	5,007.88
357-12-124	601 Burlington St E	031249000300000	Tax Class Conversion lease expired Port Authority property	2012	-7,828.08
357-12-125	560 Ferguson Ave n	020171000100000	Tax Class Conversion lease expired Port Authority property	2012	0.00
357-12-127	1625 Burlington St E	040323083400000	Tax Class Conversion lease expired Port Authority property	2012	200.13
357-12-127	1625 Burlington St E	041834000610000	Tax Class Conversion lease expired Port Authority property	2012	-285.89
357-12-130	1462 Upper Sherman Ave	070751065100000	Exempt group home	2012	-1,653.38
357-12-135	510 Centennial Pkwy N	050481022200000	Gross or Manifest Error-no loss of value due to demolition appeal denied new W	2012	0.00
357-12-136	0 Regional Rd 97	301810072000000	Gross or Manifest Conservation property	2012	-210.04
			TOTAL		-82,281.68

City of Hamilton
Corporate Services Department
Taxation Division
Section "358" Appeals of the Municipal Act, 2001
Realty Tax Applications for overcharges

B- overcharge (Assessment Roll)
B1 -overcharged-application denied
E - Exempt

Appeal No.	Property Address	Roll Number	Reason	Explanation	Year	Amount
358-11-124	38 Seabreeze Cres	003020264050000	B	Unbuildable lot value re-addressed	2010	-1,811.23
358-11-125	38 Seabreeze Cres	003020264050000	B		2009	-1,606.90
358-12-133	293 Dewitt Rd	003250332000000	E	Place of worship - Buddhist temple	2010	-1,247.71
358-12-052	26 Goldcrest Dr	003310771100000	B	Incorrectly assessed as having a finished basement	2011	-158.74
358-12-053	26 Goldcrest Dr	003310771100000	B		2010	-108.54
358-11-063	81 Arkell St	010054009400000	B	Group home for adults with developmental disabilities	2009	-4,437.36
358-11-063	81 Arkell St	010054009400000	B		2010	-4,491.39
358-12-041	57 Hyde Park Ave	010081074800000	B	Home office removed in 2006	2011	-709.41
358-12-042	57 Hyde Park Ave	010081074800000	B		2010	-676.46
358-12-035	386 Upper Gage Ave	060626075000000	B	Old structures removed in 2009	2009	-911.15
358-12-035	386 Upper Gage Ave	060626075000000	B		2010	-2,721.36
358-12-035	386 Upper Gage Ave	060626075000000	B		2011	-2,738.28
358-12-036	110 Rosedene	080904046000000	B	Old garage removed in 2009	2011	-126.84
358-12-013	24 Sistine Ct	081101117480000	B	Change tax class from CT to RT builder using as sales office	2011	-1,027.01
358-12-017	45 Harper St	303350677440000	B		2010	-60.11
358-12-016	45 Harper St	303350677440000	B	Owner incorrectly assessed as having an in ground pool	2011	-87.63
358-11-093	312 Binbrook Rd	901340332000000	E	Binbrook Agriculture Society is exempt to taxes	2010	-2,313.83
				Total		-25,233.95