



CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT *Taxation Division*

TO: Chair and Members of Audit Finance and Administration	WARD(S) AFFECTED: CITY WIDE
COMMITTEE DATE: August 14, 2013	
SUBJECT/REPORT NO: Tax Appeals under Section 357 and 358 of the Municipal Act (2001) FCS13027(c) (City Wide)	
SUBMITTED BY: Mike Zegarac Acting General Manager Finance and Corporate Services	PREPARED BY: Val Mitchell 905-546-2424 ext 2776
SIGNATURE:	

RECOMMENDATION

- (a) That Appendix "A" attached to Report FCS13027(c) respecting the "Tax Appeals processed under Section 357 of the Municipal Act, 2001", in the amount of \$491,541 be approved;
- (b) That Appendix "B" attached to Report FCS13027(c) 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 \$13,711 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 \$491,541 and taxes that will be written-off under Section 358, total \$13,711 for a total amount of \$808,252 of which \$177,869 will be charged back to the local school boards, based on school support, indicated on each account. The City portion of \$327,383 will be charged to the operating budget (HAMTN 52108-21102).

HISTORICAL BACKGROUND (Chronology of events)

Appendix "A" to Report FCS13027(c) "Tax Appeals processed under Section 357 of the Municipal Act, 2001" and Appendix "B" to Report FCS13027(c) "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/LEGISLATED REQUIREMENTS

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

ALIGNMENT TO THE 2012 – 2015 STRATEGIC PLAN:

Strategic Priority #2

Valued & Sustainable Services

WE deliver high quality services that meet citizen needs and expectations, in a cost effective and responsible manner.

Strategic Objective

2.2 Improve the City's approach to engaging and informing citizens and stakeholders

APPENDICES / SCHEDULES

Appendix "A" to Report FCS13027(c) - Tax Appeals Processed Under Section 357 of the Municipal Act, 2001.

Appendix "B" to Report FCS13027(c) - 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
357-13-052	1367 Baseline Rd	003010356000000	Demolition house was removed from property	2013	-726.27
357-13-035	34 Bridgman Lane	003110022000000	Gross or Manifest Error some structures demolished and not reported	2013	-453.26
357-13-001	23 West Ave	003110188000000	Demolition of house	2013	-723.73
357-13-036	331 Dewitt Rd	003130386000000	Demolition processed on RFR	2013	0.00
357-13-002	43 Deerhurst	003270226000000	Demolition of house garage and shed	2013	-1,522.65
357-13-043	32 Warwick Rd	003280492000000	Demolition of house	2013	-974.21
357-13-003	32 New Mountain Rd	003460120000000	Major Renovations - ruptured water pipe making the house unlivable	2013	-973.54
357-12-206	15 Edgevale Rd	010063033500000	Major Renovations making the house unlivable	2012	-292.99
357-13-005	15 Edgevale Rd	010063033500000	Major Renovations making house unlivable	2013	-373.18
357-13-008	270 Longwood Rd S	010091015500000	Gross or Manifest Error on roll per MPAC	2013	-2,429.37
357-12-241	76 Walnut St S	020143502000000	Tax Class Conversion to Residential /Commercial split	2012	-524.97
357-13-044	62-74 Barton St E	020156557900000	Tax Class Conversion now all multi residential	2013	-78.09
357-13-006	11 Brock St	020164057600000	Fire destroyed warehouse	2013	-992.37
357-13-007	659-695 Catharine St N	020166020500000	Tax Class Conversion Port Authority - reduced space	2013	0.00
357-12-171	162 Ferguson Ave N	020182003400000	Demolition of original structure for renovations	2012	-2,983.86
357-12-245	78 Wentworth St S	030207065900000	Fire December 6th	2012	-35.45
357-12-246	411 King St E	030212017200000	Fire in December	2012	-26.64
357-12-210	409 King St E	030212017500000	Fire in December	2012	-41.43
357-13-013	405 King St E	030212017800000	Fire in December	2013	0.00
357-12-094	140 Oak Ave	030217020800000	Exempt - Place of Worship	2012	-25,463.36
357-12-190	440 Victoria Ave N	030221008600000	Demolition of majority of buildings	2012	-104,276.17
357-12-226	495 Wentworth St N	030223007600000	Demolition of small warehouse	2012	-768.60
357-12-247	601 Barton St E	030237559400000	Gross or Manifest Error - denied inforation correct	2012	0.00
357-13-033	150 Hillyard St	030272024700000	Tax Class Conversion Port Authority leased expired	2013	1,348.69
357-13-033	150 Hillyard St	031247003000000	Tax Class Conversion Port Authority leased expired	2013	-1,395.43
357-12-150	1241 Main St E	040312581800000	Exempt -denied - does not meet criteria for exemption	2012	0.00
357-13-018	1227 Barton St E	040315003100000	Major Renovations denied does not meet criteria	2013	0.00
357-13-065	70-95 Hobson Rd	040323083400000	Tax Class Conversion Port Authority leased expired	2013	5,000.89
357-12-228	412 Cochrane Rd	040352075400000	Demolition of old garage	2012	-8.37
357-13-065	70-95 Hobson Rd	041834000650000	Tax Class Conversion Port Authority leased expired	2013	-3,500.32
375-13-020	726-800 Strathearne Ave	050391054300000	Tax Class Conversion Port Authority leased expired	2013	11,641.73
357-12-252	505 Woodward Ave	050401088000000	Tax Class Conversion denied	2012	0.00
357-12-253	558 Queenston Rd	050434001000000	Demolition of mall	2012	-4,847.58
357-13-019	640 Queenston Rd	050434001600000	Major Renovations denied does not meet criteria	2013	0.00
357-12-255	140 Brockley Dr	050481084800000	Tax Class Conversion now 5004 sq ft use for storage	2012	-3,966.09
357-13-021	804 Beach Blvd	050512049300000	Tax Class Conversion Port Authority leased expired	2013	13,723.64
357-13-022	804 Beach Blvd	050512049300000	Tax Class Conversion Port Authority leased expired	2013	53,459.90
357-13-021	804 Beach Blvd	051493000210000	Tax Class Conversion Port Authority leased expired	2013	-8,268.65
357-13-022	804 Beach Blvd	051493001200000	Tax Class Conversion Port Authority leased expired	2013	-22,826.26
375-13-020	726-800 Strathearne Ave	051543001830000	Tax Class Conversion Port Authority leased expired	2013	-15,721.87
357-13-039	269 East 34th St	060625056800000	Gross or Manifest Error business closed in 05 now all residential	2013	-232.10
357-12-257	666-682 Concession St	070672008400000	Exempt-denied vacant space not used by hospital	2012	0.00
357-12-198	584 Concession St	070672015900000	Tax Class Conversion to residential for non profit organization	2012	-292.34
357-12-258	1550 Upper James	080951050900000	Major Renovations denied does not meet criteria	2013	0.00
357-13-026	1550 Upper James	080951050900000	Major Renovations denied does not meet criteria	2013	0.00
357-13-040	804 Garth	081014090800000	Fire and explosion in October	2013	-1,794.28
357-13-068	4 Bernini Cr	081101090100000	Tax Class Conversion model home now a residence	2013	-6,559.76
357-13-031	302 Lloyminn Ave	140245208000000	Fire in January house demolished	2013	-2,320.28
357-12-215	100 Legend Ct	140280105950000	Demolition of old Costco store	2012	-351,690.93
357-13-027	60 Martindale	140280520000000	Major Renovations denied does not meet criteria	2013	0.00
357-13-069	1303 Butter Rd W	140510042000000	Demolition of house after fire	2013	-867.43
357-12-222	2270 2nd Con Rd W	301110314000000	Demolition of barn and grain storage	2012	-6.32
357-12-161	183 Lynden Rd	301110336000000	Gross or Manifest Error two properties see #177	2012	0.00
357-12-162	177 Lynden Rd	301110338000000	Tax Class Conversion now all residential	2012	-3,235.53
357-12-217	452 Highway 5	302230610000000	Exempt -denied could not contact anyone for further information	2012	0.00
357-13-006	745 Brock Rd	302410054000000	Gross or Manifest Error the old house demolished in 2001 never reported	2013	-1,219.16
357-12-165	117 Rockcliffe Rd	303330318000000	Demolition of original structure property now severed into lots	2012	-1,005.87
357-13-075	117 Rockcliffe Rd	303330318000000	Gross or Manifest Error house demolished and property split	2013	-3,184.99
357-13-030	4 Horseshoe Cres	303390405600000	Major Renovations denied does not meet criteria	2013	0.00
357-12-264	227 Greti Dr	902220098000000	Demolition of original structure	2012	-111.97
			TOTAL		-491,540.82

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
358-12-069	226 Bowman St	010044011500000	B	house demolished in 2010 still on the roll for 2011	2011	-891.53
358-12-082	452 Highway 5 W	302230610000000	B1	no response from organization for more info appeal denied	2011	0.00
358-12-090	601 Barton St E	030237559400000	B1	appeal denied the property is not residential nor does it fall into any of the criteria of Sec 3.(1)1 of the regulation allowing RT rate	2011	0.00
358-12-091	601 Barton St E	030237559400000	B1		2010	0.00
358-13-010	34 Bridgman Lane	003110022000000	B	structures have been demolished for years values still on the roll	2011	-397.93
358-13-011	34 Bridgman Lane	003110022000000	B		2012	-402.14
358-13-021	5 Cammay Ave	260260378510000	B	property assessed as having a finished basement in error	2012	-117.00
358-13-022	5 Cammay Ave	260260378510000	B		2011	-90.26
358-13-026	1367 Baseline Rd	003010356000000	B	the house was physically removed from the property still on the roll	2011	-968.45
358-13-027	1367 Baseline Rd	003010356000000	B		2012	-982.64
358-12-092	505 Woodward Ave	050401088000000	B	new tenants are Commercial not Industrial	2011	-5169.93
358-13-007	745 Brock Rd	302410054000000	B	house demolished in 2000 and new house completed in 2001 both missed the roll during amalgamation	2011	-1205.97
358-13-008	745 Brock Rd	302410054000000	B		2010	-1194.47
358-13-012	38 Seabreeze	003020264050000	B	50% adjustment carried forward from previous year	2012	-2154.27
358-13-019	common elements of condo	140280363580000	B	common element value should half minimal value	2012	-115.87
358-13-020	common elements of condo	140280363540000	B	common element value should half minimal value	2012	-20.74
				TOTAL		-13,711.20