



CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Treasury Services Division (Taxation)

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: CITY WIDE
COMMITTEE DATE: April 10, 2012	
SUBJECT/REPORT NO: Tax Appeals under Section 357 and 358 of the Municipal Act (2001) (FCS12007(c)) (City Wide)	
SUBMITTED BY: Antonio D. Tollis Treasurer Corporate Services Department	PREPARED BY: Val Mitchell 905-546-2424 ext 2776
SIGNATURE:	

RECOMMENDATION

- (a) That Appendix “A” attached to Report FCS12007(c) respecting the “Tax Write-Offs processed under Section 357 of the Municipal Act, 2001”, in the amount of \$143,530 be approved;
- (b) That Appendix “B” attached to Report FCS12007(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 \$9,512 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 \$143,530 and taxes that will be written-off under Section 358, total \$9,512 for a total amount of \$153,042 of which \$54,896 will be charged back to the local school boards, based on school support, indicated on each account. The City portion of \$98,146 will be charged to the operating budget (HAMTN 52108-21102).

HISTORICAL BACKGROUND (Chronology of events)

Appendix "A" to Report FCS12007(c) "Tax Write-Offs processed under Section 357 of the Municipal Act, 2001" and Appendix "B" to Report FCS12007(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

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(c) - Tax Write-Offs Processed Under Section 357 of the Municipal Act, 2001.

Appendix "B" to Report FCS12007(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
357-11-186	322 Millen Rd	003130102000000	Demolition of free standing garage	2011	-71.38
357-11-187	260 Margaret St	003250274000000	Demolition of original structure new house under construction	2011	-909.59
357-11-223	23 Glengarry	003320314000000	Gross or Manifest Error in ground pool removed years ago	2011	-138.30
357-11-204	733 Green Mountain Rd	003510212000000	Tax Class Conversion all residential owner closed business after accident	2011	-1,284.60
357-11-106	Longwood Rd N	010056002300000	Exempt landlocked City property next to 403 is unusable	2011	-519.32
357-11-165	411 Wilson St	030213051900000	Demolition request denied house boarded up but still standing	2011	0.00
357-11-230	664-666 Main St E	030245061800000	Tax Class Conversion building used for day programs for developmentally disabled adults	2011	-4,263.03
357-11-259	150 Hillyard St	031247000710000	Gross or Manifest Error incorrect value on supp	2011	-37,080.71
357-11-229	385 Burlington St E	031789001000000	Demolition of structures on premises	2011	-56,560.86
357-11-044	155 Ottawa St N	040283087300000	Exempt Laidlaw church no longer leasing out their parking lot	2011	-2,560.63
357-11-208	145 Weir St N	040332521400000	Gross or Manifest Error detached garage has not existed for years	2011	-18.60
357-11-230	10 Elaine Ct	050362096200000	Demolition of in ground pool in October 2011	2011	-53.12
357-11-089	516 Parkdale Ave n	050401005200000	Demolition of buildings now vacant industrial lands	2011	-5,143.55
357-11-126	330 Nash Rd N	050481042400000	Demolition of buildings now vacant industrial lands	2011	-11,751.49
357-11-192	473 Melvin Ave	050492049400000	Tax Class Conversion now used as 100% residential	2011	-2,191.95
357-11-235	561 Quebec St	050501060700000	Demolition of original house and garage	2011	-675.63
357-11-181	368 Beach Blvd	050511026800000	Major Renovations house ripped out down to the studs	2011	-835.93
357-11-239	158 Stone Church Rd E	070861075300000	Gross or Manifest Error house in salvage condition	2011	-480.84
357-11-183	41 Eric Burke Ct	070871011900000	Demolition after house fire	2011	-1,310.80
357-11-194	366 Rymal Rd W	080961000500000	Demolition of in ground pool in 2009	2011	-170.44
357-11-210	0 Governors Rd	140110425500000	Exemption denied City property still being farmed	2011	0.00
357-11-211	3618 Governors Rd	140110428000000	Exemption denied City property still being farmed	2011	0.00
357-11-212	1180 Wilson St W	140220364000000	Demolition of old gas station in 2010	2011	-8,916.14
351.11-213	1180 Wilson St W	140220364000000	Demolition of Emma's in November of 2011	2011	-1,021.08
357-11-214	177 Lloyminn Ave	140230038000000	Gross or Manifest Error original house still showing on roll	2011	-2,475.87
357-11-240	177 Central Dr	140320206000000	Demolition of house and garage in November 2011	2011	-187.14
357-11-200	1208 Glancaster Rd	140420498000000	Exemption denied City property still being farmed	2011	0.00
357-11-179	25 Princess St	260180036000000	Demolition of original house and garage	2011	-875.50
357-11-177	67 Alma St	260180336000000	Demolition of original house and garage	2011	-2,494.99
357-11-216	1406 Gore Rd	301910626000000	Tax Class Conversion no longer running a home based business	2011	-1,538.69
				Total	-143,530.18

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
358-11-126	23 Glengarry	003320314000000	B	The in ground pool was removed previous to current owners	2010	-134.44
358-11-127	23 Glengarry	003320314000000	B	purchase they were now aware it was on the roll	2009	-131.12
358-11-120	733 Green Mountain Rd	003510212000000	B	Business closed in 09 due to accident still on the roll as CT	2010	-1283.60
358-11-074	Longwood Rd N	010056002300000	E	Unusable lands abutting the 403 owned by the City	2010	-533.98
358-11-121	64-66 Blake St	030251006000000	B1	Appeals denied sale in 1990 owners have not submitted income	2010	0.00
358-11-122	64-66 Blake St	030251006000000	B1	information to MPAC therefore cannot determine if error occurred	2009	0.00
358-11-118	473 Melvin Ave	050492049400000	B	New owners using property as their residence no longer any CT	2010	-2161.24
358-11-128	561 Quebec St	050501060700000	B	Renovations turned into demolition new home under construction	2010	-802.20
358-11-112	368 Beach Blvd	050511026800000	B	The house was gutted in 08 due to financial set back house still	2010	-800.15
358-11-113	368 Beach Blvd	050511026800000	B	unliveable	2009	-754.61
358-11-114	41 Eric Burke Ct	070871011900000	B	Fire in 09 the house demolished still on the roll new house built	2010	-1941.14
358-11-119	366 Rymal Rd W	080961000500000	B	In ground pool removed in 09 still on the roll	2010	-169.86
358-11-123	177 Lloyminn Ave	140230038000000	B	New owners discovered original house still on the roll	2010	-799.11
				TOTAL		-9,511.45