



CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Taxation Division

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: CITY WIDE
COMMITTEE DATE: December 10, 2012	
SUBJECT/REPORT NO: Tax Appeals under Section 357 and 358 of the Municipal Act (2001) (FCS12007(h)) (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(h) respecting the “Tax Write-Offs processed under Section 357 of the Municipal Act, 2001”, in the amount of \$408,310 be approved;
- (b) That Appendix “B” attached to Report FCS12007(h) 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 \$210,979 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 \$408,310 and taxes that will be written-off under Section 358, total \$210,979 for a total amount of \$619,289 of which \$214,435 will be charged back to the local school boards, based on school support, indicated on each account. The City portion of 404,854 will be charged to the operating budget (HAMTN 52108-21102).

HISTORICAL BACKGROUND (Chronology of events)

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

Appendix "B" to Report FCS12007(h) - 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
357-12-137	8 Oriole Ave	003110128000000	Gross or Manifest Error in valuation lot is unbuildable	2012	-2,441.83
357-12-054	420 Glover Rd	003110384000000	Demolition of all structures on the property	2012	-12,423.80
357-12-109	370 Green Rd	003140086000000	Tax Class Conversion manufacturing ceased	2012	-9,116.23
357-12-055	246 Gray Rd	003285184000000	Demolition of old house	2012	-1,356.54
357-12-129	110 Aubrey Ave	003850084000000	Demolition of old house new home under construction	2012	-1,021.12
357-12-143	208 Locke St S	010095057000000	Demolition of old commercial structure	2012	-535.23
357-08-092	120 King St W	020122010000000	Exempt 9th floor of 120 King W Capital Facility	2008	-70,695.32
357-10-245	120 King St W	020122010000000	Exempt 9th floor of 120 King W Capital Facility	2010	-180,972.27
357-10-245	120 King St W	020122010000000	Exempt 9th floor of 120 King W Capital Facility	2010	9,731.25
357-12-062	228 Hess St N	020125035200000	Demolition of structures on City property value reduced property already exempt	2012	0.00
357-11-137	224 James St S	020139057300000	Exempt occupied by St Joes	2011	-13,219.81
357-12-182	224 James St S	020139057300000	Exempt occupied by St Joes	2012	-14,053.56
357-11-138	39 Charlton Ave E	020142003700000	Exempt occupied by St Joes	2011	-13,867.98
357-12-147	150 Main St E	020144594500000	Tax Class Conversion the CTN ITN were reversed	2012	-5,946.40
357-12-116	108-112 James St N	020153004600000	Exempt does not meet criteria for exemption	2012	0.00
357-12-063	60 Catharine St N	020154013300000	Exempt City purchase from Metrolinx	2012	-5,698.37
357-11-249	0 Robert St	020182002900000	Exempt leased by HHSC for parking	2011	-400.22
357-12-179	0 Robert St	020182002900000	Exempt leased by HHSC for parking	2012	-409.33
357-11-247	0 Barton St E	020182073750000	Exempt part of the property is leased by HHSC for parking	2011	-10,456.66
357-12-181	0 Barton St E	020182073750000	Exempt part of the property is leased by HHSC for parking	2012	-21,325.52
357-11-248	0 Barton St E	020182073800000	Exempt leased by HHSC for parking	2011	-496.18
357-12-180	0 Barton St E	020182073800000	Exempt leased by HHSC for parking	2012	-1,023.33
357-11-160	429 Barton St E	030215053600000	Exempt - no recommendation has not supplied any corroborating material	2011	0.00
357-11-228	20 Land St	030223078300000	Tax Class Conversion no longer manufacturing a produce	2011	-3,500.95
357-12-144	810 Main St E	030254047700000	Fire building destroyed - demolished	2012	-3,465.31
357-12-145	150 Hillyard St	030272024700000	Tax Class Conversion lease expired	2012	1,031.82
357-12-146	150 Hillyard St	030272024700000	Tax Class Conversion lease expired	2012	116.61
357-12-145	150 Hillyard St	031247001610000	Tax Class Conversion lease expired	2012	-1,031.82
357-12-146	150 Hillyard St	031247003050000	Tax Class Conversion lease expired	2012	-116.61
357-11-232	246 Balmoral Ave N	040284548800000	Tax Class Conversion com space converted to bachelor apartment	2011	-616.55
357-12-009	516 Parkdale Av N	050401005200000	Demolition denied handled through a MOS	2012	0.00
357-12-152	900 Concession St	060623025200000	Fire late last year moved back in this July 2012	2012	-348.39
357-12-152	900 Concession St	060623025200000	Fire late last year moved back in this July 2012	2011	-136.84
357-12-153	872 Concession St	060623027000000	Tax Class Conversion basement converted to residential	2012	-998.19
357-12-077	850 Fennell Ave E	070631008500000	Tax Class Conversion new owners using 100% of property as residence	2012	-312.87

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Section "357" Appeals of the Municipal Act, 2001

Appeal No.	Property Address	Roll Number	Explanation	YEAR	Amount
357-12-172	520 Limeridge Rd E	070681001300000	Demolition of all structures on the property	2012	-3,263.32
357-12-174	508 Limeridge Rd E	070681001900000	Demolition of all structures on the property	2012	-103.44
357-12-121	741 Rymal Rd E	070741082100000	Demolition of structures on the property	2012	-861.63
357-11-252	661-679 Upper James St	080891007000000	Demolition of lotto Kiosk	2011	-1,844.32
357-12-078	110 McElroy Rd E	080893048800000	Demolition of pool	2012	-86.45
357-12-155	37 Malton Dr	081101046100000	Gross or Manifest Error incorrect date used to value the property	2012	-228.04
357-12-081	1185 Highway # 2	140220327000000	Gross or Manifest Error-buildings vandalized change valuation from income to cost	2012	-2,282.69
357-11-195	0 Wilson St W	140220331000000	Exempt Airport property	2011	-168.18
357-12-131	39 Joanne Ct	140240016000000	Demolition of original structure new home completed	2012	-2,410.86
357-12-158	38 Joanne Ct	140240123000000	Demolition of original house new owners have moved into new house	2012	-2,263.46
357-12-132	851 Alexander Rd	140260174000000	Demolition 3/4 of structures on the property	2012	-2,397.83
357-12-082	232 Stonehenge Unit 33	140280546370000	Fire - house and garage damaged by the fire	2012	-1,502.80
357-12-103	232 Stonehenge Unit 34	140280546380000	Fire house and garage demolished by the fire	2012	-1,780.94
357-12-113	125 Meadowbrook Dr	140320098990000	Gross or Manifest Error this was a grow op house	2012	-1,473.15
357-12-104	143 Wilson St W	140320520000000	Demolition of house and garage	2012	-4,699.94
357-12-105	153 Wilson St W	140320522000000	Demolition of house, garage and shed	2012	-2,690.72
357-12-083	202 Rosemary Lane	140350170000000	Demolition of house	2012	-2,997.29
357-12-159	121 Rosemary Lane	140350234000000	Demolition of original house new owners have moved into new house	2012	-903.49
357-12-114	35 Sunrise Cres	260020136000000	Demolition of in ground pool	2012	-126.99
357-12-084	2086 Gore Rd	301910402000000	Demolition of mobile home and in ground pool	2012	-257.56
357-12-107	293 Highway 8	302110030000000	Demolition of garage	2012	-24.14
357-12-085	22 Rosebough St	302110664000000	Demolition of in ground pool	2012	-73.88
357-12-015	1464 Highway 6	303820076000000	Demolition of old restaurant	2012	-4,617.66
357-12-149	38-42 Ottawa St N	0403110100000000	Exempt part of Hamilton Regional Indian Centre	2012	-3,928.37
357-12-167	2623 Upper James St	902320008000000	Demolition of house and garage	2012	-545.34
357-12-169	0 Highway 6	902320018000000	Tax Class Conversion OMAFRA granted farm status as at date of purchase	2012	-1,656.36
357-12-168	0 Highway 6	902320036000000	Tax Class Conversion OMAFRA granted farm status as at date of purchase	2012	-13.48
				Total	-408,309.88

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
358-12-023	36 Leckie Ave	003850192000000	B1	Cancelled handled through an apportionment	2011	0.00
358-10-119	120 King St W	020122010000000	E	The city leases the 9th floor - therefore a capital facility	2009	-99,697.85
358-12-062	120 King St W	020122010000000	E		2011	-85,498.09
358-11-086	39 Charlton Ave E	020142003700000	E	Now part of St Joseph Hospital	2010	-13,628.20
358-12-050	108 James St N	020153004600000	B1	Does not meet criteria under the Assessment Act to have exemption	2011	0.00
358-12-051	108 James St N	020153004600000	B1		2010	0.00
358-12-043	673 King St E	030232564500000	B	The commercial and residential portions were incorrectly allocated	2011	-1,091.31
358-12-044	673 King St E	030232564500000	B		2010	-1,045.09
358-12-059	38-42 Ottawa St N	040311010000000	E	Property used in conjunction with Hamilton Regional Indian Centre therefore meets the criteria for exemption	2011	-4,013.75
358-12-060	38-42 Ottawa St N	040311010000000	E		2010	-2,535.75
358-12-037	15 Forestage Dr	081072015440000	B	Damage due to flooding missed on the roll	2011	-39.98
358-12-054	39 Joanne Ct	140240016000000	B	Original house demolished but still on the tax roll	2011	-1,059.74
358-12-055	851 Alexander	140260174000000	B	3/4 of original house demolished for new addition but still on	2011	-2,369.19
358-12-014	125 Wilson St W	140320006060000	B1	Cancelled handled through Sec 33 Minutes	2011	0.00
					Total	-210,978.95