



**CITY OF HAMILTON**

**CORPORATE SERVICES DEPARTMENT  
Taxation Division**

<b>TO:</b> Chair and Members of Audit Finance and Administration	<b>WARD(S) AFFECTED:</b> CITY WIDE
<b>COMMITTEE DATE:</b> September 9, 2013	
<b>SUBJECT/REPORT NO:</b> Tax Appeals under Section 357 and 358 of the Municipal Act (2001) (FCS13027(d)) (City Wide)	
<b>SUBMITTED BY:</b> Mike Zegarac Acting General Manager Finance and Corporate Services	<b>PREPARED BY:</b> Val Mitchell (905) 546-2424 ext. 2776
<b>SIGNATURE:</b>	

**RECOMMENDATION**

- (a) That Appendix “A” attached to Report FCS13027(d) respecting the “Tax Appeals processed under Section 357 of the Municipal Act, 2001”, in the amount of \$23,464 be approved;
- (b) That Appendix “B” attached to Report FCS13027(d) 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 \$5,943 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

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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 \$23,464 and taxes that will be written-off under Section 358, total \$5,943 for a total amount of \$29,407 of which \$7,543 will be charged back to the local school boards, based on school support, indicated on each account. The City portion of \$21,864 will be charged to the operating budget (HAMTN 52108-252013).

**HISTORICAL BACKGROUND** (Chronology of events)

Appendix "A" to Report FCS13027(d) "Tax Appeals processed under Section 357 of the Municipal Act, 2001" and Appendix "B" to Report FCS13027(d) "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'

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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

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*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

<b>APPENDICES / SCHEDULES</b>
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Appendix "A" to Report FCS13027(d) - Tax Appeals Processed Under Section 357 of the Municipal Act, 2001.

Appendix "B" to Report FCS13027(d) - 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 "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
358-12-067	51 Falcon Rd	003010014120000	B	incorrect number of bathrooms and incorrect square footage on	2011	-39.17
358-12-068	51 Falcon Rd	003010014120000	B	property included the attic area above the garage	2010	-27.13
358-12-024	1365 Base Line Rd	003010354000000	B1	owner reported demolition in 2010 MPAC states structure still	2012	0.00
358-12-025	1365 Base Line Rd	003010354000000	B1	standing	2011	0.00
358-11-075	0 Longwood Rd N	010056002300000	E	landlocked City property near 403	2009	-544.91
358-10-110	120 Catharine St S	020143002200000	B	house removed in 2005 still on the 08 tax roll	2008	-683.05
358-12-091	601 Barton St E	030237559400000	B1	old Gibson school does not meet the criteria for the residential tax	2010	0.00
358-12-092	601 Barton St E	030237559400000	B1	rate per the Assessment Act.	2011	0.00
358-13-032	467 DiCenzo Dr	070861060840000	B	incorrect lot size verified through the land parcel unit	2011	-221.89
358-13-031	467 DiCenzo Dr	070861060840000	B		2012	-285.06
358-13-041	229 Rosemary Lane	140350124000000	B	the original structure was demolished in 2010, still reflected on the	2012	-2085.06
358-13-042	229 Rosemary Lane	140350124000000	B	roll	2011	-2057.25
					<b>Total</b>	<b>-5,943.52</b>