

**CITY OF HAMILTON**

**CORPORATE SERVICES DEPARTMENT**  
**Taxation Division**

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

**RECOMMENDATION**

- (a) That Appendix "A" attached to Report FCS13027(f) respecting the "Tax Appeals processed under Section 357 of the Municipal Act, 2001", in the amount of \$82,449 be approved;
- (b) That Appendix "B" attached to Report FCS13027(f) 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 \$71,657 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 \$82,449 and taxes that will be written-off under Section 358, total \$71,657 for a total amount of \$154,106 of which \$32,881 will be charged back to the local school boards, based on school support, indicated on each account. The City portion of \$121,225 will be charged to the operating budget (HAMTN 52108-252013).

**HISTORICAL BACKGROUND** (Chronology of events)

Appendix "A" to Report FCS13027(f) "Tax Appeals processed under Section 357 of the Municipal Act, 2001" and Appendix "B" to Report FCS13027(f) "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(f) - Tax Appeals Processed Under Section 357 of the Municipal Act, 2001.

Appendix "B" to Report FCS13027(f) - Tax Appeals due to a Gross or Manifest Clerical Error, Pursuant to Section 358 of the Municipal Act, 2001

## Appendix "A" to Report FCS13027 (f)

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
357-13-081	208 Barton St	003285016000000	Demolition of house	2013	-1,523.39
357-13-100	171 Britannia Ave	003285134000000	Tax Class Conversion now all residential owner retired	2013	-445.27
357-13-053	132 Margaret St	003310326000000	Demolition of house	2013	-1,111.64
357-13-096	30 Ben Tirran Cres	003310528260000	Demolition of inground pool	2013	-103.75
357-13-058	42 Passmore St	003345176000000	Demolition of buildings	2013	-677.30
357-13-127	124 King St W	003380152000000	Demolition of buildings on site	2013	-10,355.92
357-13-083	2 Lawrence Ave	003390126000000	Demolition of inground pool	2013	-111.15
357-13118	275-273 Upper Centennial Pkwy	003650026000000	Demolition of all structure tax class now CXN \$0 credit	2013	0.00
357-13-102	32 Leckie Ave	003850190000000	Demolition of house and shed	2013	-461.24
357-13-004	1925 Rymal Rd E	003850816000000	Exempt part of Karst Caves	2013	-2,607.01
357-12-092	11 Strathcona Ave N	010103509000000	Tax Class Conversion denied - still a variety store	2012	0.00
357-12-091	560 King St W	010103530600000	Tax Class Conversion Industrial to Commercial	2012	-1795.07
357-12-064	44 Victoria Ave S	030202050000000	Major Renovations denied no building permits issued	2012	0.00
357-13-084	781-785 King St E	030232558800000	Gross or Manifest Error fire occurred in 06 still damaged	2013	-2,245.30
357-12-072	150 Sanford Ave N	030233068000000	Major Renovations denied no building permits issued	2012	0.00
357-13-015	601 Burlington St E	030272024900000	Tax Class Conversion revert back to PILT	2013	6,671.47
357-13-015	601 Burlington St E	031249002800000	Tax Class Conversion tenant vacated	2013	-6,850.83
357-13-112	302 Dunsmore Rd	040282501300000	Demolition of garage	2013	-51.30
357-13-114	14 Kenilworth Ave n	040306079000000	Demolition of house and detaced garage	2013	-369.20
357-13-078	47 London St N	040311024800000	Fire in May house just a shell owners states going to be demolished	2013	-218.58
357-13-032	116 Province St N	040311562200000	Exempt city purchased March 15	2013	-1,418.50
357-13-068	55 Queenston Rd	050381004300000	Exempt - city property	2013	-19,326.01
357-12-230	804B Beach Blvd	050512049300000	Tax Class Conversion denied already adjusted	2012	0.00
357-13-098	10 Woodside Dr	060551034600000	Tax Class Conversion business removed to another location now all RTN	2013	-603.68
357-13-106	63 West 4h St	080921039800000	Fire in January house under repair	2013	-1,253.70
357-12-260	387 Rymal Rd E	081101081530000	Major Renovations denied no building permits issued	2012	0.00
357-13-133	204 Woodview Cres	140230192000000	Demolition of buildings	2013	-2,528.92
357-13-134	131 Lowden Ave	140250362000000	Demolition of house	2013	-2,204.29
357-13-125	253 Fair St	140280196140000	Exempt deed over to the City in a subdivison agreement	2013	-29.70
357-13-108	33 Cameron Dr	140350386000000	Demolition of buildings	2013	-212.41
357-12-216	0 Cayley st	260200349600000	Exempt small strip of land deeded over to the Town of Dundas in 98	2012	-106.61
357-13-070	9 Delsey St	260220358000000	Demolition of inground pool	2013	-190.49
357-13-071	1428 Highway 5 W	301240320000000	Demolition of house and shed	2013	-1,002.27

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Section "357" Appeals of the Municipal Act, 2001

Appeal No.	Property Address	Roll Number	Explanation	YEAR	Amount
357-13-072	1305 10th Con Rd W	301910738000000	Tax Class Conversion business has closed	2013	-5,297.36
357-13-034	5 Haines Ave	302210594000000	Major Renovations to house	2013	-1,086.60
357-13-034	5 Haines Ave	302210594000000	Fire in May making house unlivable	2012	-1,050.76
357-13-095	1391 Brock Rd	302710053000000	Tax Class Conversion now all residential	2013	-1,571.75
357-13-099	1470 Brock Rd	302710214000000	Tax Class Conversion now all residential owner retired	2013	-1,112.63
357-11-257	392 Dundas St E	303310028000000	Exempt lands deeded over to the City when plan M1157 was registered	2011	-17,384.95
357-13-074	273 Parkside Dr	303410286000000	Demolition of house	2013	-1,064.08
357-13-132	332 Progreston Rd	303810146000000	Demolition of old house during an ice storm now all farm land	2013	-1,456.70
357-13-050	71 11th Con Rd E	303930828020000	Fire stucture beyond repair	2013	-978.18
357-12-233	1260 Highway 56	901230412000000	Tax Class Conversion already processed on amended notice of assesment	2012	0.00
357-13-110	2367 Fletcher Rd	901340360000000	Demolition denied- inground pool was never assessed	2013	0.00
357-13-077	125 Glancaster Rd	902110010000000	Demolition of house and garage	2013	-314.10
			<b>Total</b>		<b>-82,449.17</b>

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
358-13-036	208 Barton St	003285016000000	B	residential structure demolished in 2011 still on the roll	2012	-1537.41
358-13-047	10 Woodside Dr	060551034600000	B	owners business moved to new location he did not realize was to report the change	2012	-558.16
358-13-048	10 Woodside Dr	060551034600000	B		2011	-562.82
358-13-038	0 Arcade Cres	080911002600000	B1	appeal denied there was no error or omission from the roll	2012	0.00
358-13-039	0 Arcade Cres	080911002600000	B1		2011	0.00
358-12-093	387 Rymal Rd W	081101081530000	B1	appeal denied owner stating major renovations no building permit issued	2011	0.00
358-12-094	387 Rymal Rd W	081101081530000	B1		2010	0.00
358-13-059	204 Woodview Cres	140230192000000	B	remove the value of the old structure from date of purchase	2012	-2329.90
358-13-059	131 Lowden Ave	140250362000000	B	original house demolished in 2007 never removed from the roll	2012	-2423.89
358-13-060	131 Lowden Ave	140250362000000	B		2011	-2373.79
358-12-081	0 Cayley St	260200349600000	E	a small strip of land deeded over to the Municipality	2011	-107.32
358-13-047	367 Highway 5 W	302330116000000	B	an error in the spit of the tax classes discovered, having the value re-addressed at the same time	2012	-13466.66
358-13-047	367 Highway 5 W	302330116000000	B		2011	-14179.63
358-13-047	367 Highway 5 W	302330116000000	B		2010	-15014.96
358-13-047	367 Highway 5 W	302330116000000	B		2009	-15833.42
358-13-043	1391 Brock Rd	302710053000000	B	business ceased in 07 when Mr. passed away his wife unaware she should report the closure	2012	-1572.35
358-13-044	1391 Brock Rd	302710053000000	B		2011	-1696.29
				Total		<b>-71,656.60</b>