



**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> April 15,2012	
<b>SUBJECT/REPORT NO:</b> Tax Appeals under Section 357 and 358 of the Municipal Act (2001) FCS13027(a) (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(a) respecting the "Tax Appeals processed under Section 357 of the Municipal Act, 2001", in the amount of \$165,235 be approved;
- (b) That Appendix "B" attached to Report FCS13027(b) 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 \$16,605 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

**SUBJECT: Tax Appeals under Section 357 and 358 of the Municipal Act (2001)  
(FCS13027(a)) (City Wide) - Page 2 of 4**

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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 \$165,235 and taxes that will be written-off under Section 358, total \$15,605 for a total amount of \$180,840 of which \$35,425 will be charged back to the local school boards, based on school support, indicated on each account. The City portion of \$145,415 will be charged to the operating budget (HAMTN 52108-21102).

**HISTORICAL BACKGROUND** (Chronology of events)

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

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.

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

Appendix "B" to Report FCS13027(a) - 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
357-12-118	695 Arvin Ave	003130147000000	Tax Class Conversion now mainly commercial with one industrial tenant	2012	-20,955.10
357-12-235	11 Teal Ave	003140300000000	Tax Class Conversion does not meet criteria for GTN tax class	2012	0.00
357-12-237	165-167 Highway 8	003290374000000	Gross or Manifest Error zoning of property did not change after consolidation	2012	-3,006.40
357-12-224	13 King St E	003355124000000	Demolition of all structures now commercial vacant land	2012	-174.53
357-12-204	777 Green Mountain Rd	003510202000000	Gross or Manifest Error Section 40 MOS signed for 2012	2012	0.00
357-12-238	166 Green Mountain Rd	003610706000000	Demolition of main building one structure still standing	2012	-235.54
357-12-141	9 Azalea Ct	003655112720000	Gross or Manifest Error incorrect square footage of garage	2012	-206.70
357-12-207	502 Bay St N	020113013300000	Tax Class Conversion now all residential	2012	-192.24
357-12-189	60 Mary St	020154046800000	Tax Class Conversion now all residential	2012	-2,445.07
357-12-243	231 Burlington St E	020171082400000	Gross or Manifest Error denied - Section 33 filed	2012	0.00
357-12-208	405 King St E	030212017800000	Fire Dec13 building demolished due to tax class change from RT to CX no change	2012	0.00
357-12-209	403 King St E	030212018100000	Fire Dec 13 building damaged unusable	2012	-121.35
357-12-065	460 Barton St E	030215016000000	Tax Class Conversion 2nd floor now residential	2012	-3,751.89
357-11-250	548 Barton St E	030237506400000	Tax Class Conversion now all residential	2011	-1,060.56
357-12-248	156 Sanford Ave S	030243005800000	Major Renovations on second level apartments	2012	-513.12
357-12-249	15 Sherman Ave S	030261039200000	Major Renovations on 3 of the 4 units	2012	-413.36
357-11-231	3 Beach Rd	030271049100000	Tax Class Conversion processing plant sold remainder is storage and administration	2011	-4,913.31
357-12-007	3 Beach Rd	030271049100000	Tax Class Conversion processing plant sold remainder is storage and administration	2012	-9,659.77
357-12-211	29 Lincoln St	040286032100000	Fire buidling demolished	2012	-573.98
357-12-192	86 London St N	040311043100000	Gross or Manifest Error remove value of garage that was demolished 20 years ago	2012	-28.51
357-12-251	139 Windermere Rd	050391091000000	Tax Class Conversion property now being used for a commercial operation	2012	-65,384.75
357-12-110	1212 Leaside Rd	050403090900000	Tax Class Conversion now all residential	2012	-1,389.73
357-12-212	30 Hollydene Pl	050462081000000	Demolition of inground pool	2010	-36.45
357-12-+074	304 Grays Rd	050471032700000	Tax Class Conversion samll portion hair salon the rest residential	2012	-3,728.73
357-12-194	300 Lake Ave N	050481076300000	Demolition of structures in 2010 buidling still assessed on the roll	2012	-341.49
357-12-256	999 Upper Wentworth St	070652060100000	Demolition of the village court units	2012	-31,557.92
357-12-261	60 Martindale Cres	140280520000000	Major Renovations denied under Schedule 26 of Bill 187	2012	0.00
357-12-263	7 Huntsman Gate	303930230000000	Gross or Manifest Error incorrect pool size	2012	-48.28
357-12-223	2501-2525 Highway 56	901310708000000	Demolition of original structure	2012	-14,496.34
			<b>TOTAL</b>		<b>-165,235.12</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
358-12-057	9 Azalea Ct	003655112720000	B	incorrect square footage above garage	2011	-158.74
358-12-076	502 Bay St N	020113013300000	B	no commercial activity in years - just came to owners attention	2011	-192.02
358-12-077	502 Bay St N	020113013300000	B		2010	-192.21
358-12-032	460 Barton St E	030215016000000	B	the second floor incorrectly assessed as commercial changed to residential	2011	-3588.55
358-12-033	460 Baftrton St E	030215016000000	B		2010	-3416.09
358-11-136	548 Barton St E	030237506400000	B	garage was used residentially in 2010	2010	-1057.24
358-13-001	150 Hillyard St	031247002000000	B	to correct the supplementary billings on tenant #0200 incorrect area and therefore assessment was used	2011	-1118.96
358-13-002	150 Hillyard St	031247002000000	B		2010	-1104.49
358-13-003	150 Hillyard St	031247002000000	B		2009	-1086.42
358-12-070	86 London St N	040311043100000	B	garage was demolished years ago and never reported	2011	-28.31
358-12-071	86 London St N	040311043100000	B		2011	-28.10
358-12-034	304 Grays Rd	050471032700000	B	adjust CT/RT split a small hair salon on premises	2011	-3544.51
358-12-073	300 Lake Ave N	050481076300000	B	structure demolished in 2010 still on the 2011 roll	2011	-25.57
358-12-096	7 Huntsman Gate	303930230000000	B	incorrect pool size was recorded listed at 800 sq ft but is only 576 sq ft	2010	-26.40
358-12-095	7 Huntsman Gate	303930230000000	B		2011	-37.79
					<b>Total</b>	<b>-15,605.40</b>