



CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Treasury Services Division

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: CITY WIDE
COMMITTEE DATE: December 07,2011	
SUBJECT/REPORT NO: Tax Appeals Under Section 357 and 358 of the Municipal Act (2001) (FCS11003(h)) (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 FCS11003(h) respecting the "Tax Write-Offs processed under Section 357 of the Municipal Act, 2001", in the amount of \$110,752 be approved;
- (b) That Appendix "B" attached to Report FCS11003(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 \$14,909 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 \$110,752 and taxes that will be written-off under Section 358, total \$14,909 for a total amount of \$125,661 of which \$41,490 will be charged back to the local school boards, based on school support, indicated on each account. The City portion of \$84,171 will be charged to the operating budget (HAMTN 52108-21102).

HISTORICAL BACKGROUND (Chronology of events)

Appendix "A" to Report FCS11003(h) "Tax Write-Offs processed under Section 357 of the Municipal Act, 2001" and Appendix "B" to Report FCS11003(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 FCS11003(h) - Tax Write-Offs Processed Under Section 357 of the Municipal Act, 2001.

Appendix "B" to Report FCS11003(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
357-09-296	430 McNeilly Rd	003110339000000	Exempt Hamilton Health Sciences occupying space	2009	-5,660.86
357-10-058	430 McNeilly Rd	003110339000000	Exempt Hamilton Health Sciences occupying space	2010	-11,260.92
357-10-083	430 McNeilly Rd	003110339000000	Exempt Hamilton Health Sciences occupying space	2010	-1,168.52
357-11-132	31 Warwick Rd	003290084000000	Demolition of buildings in June 2011	2011	-680.05
357-11-133	166 Federal St	003290228000000	Demolition of buildings in June 2011	2011	-575.04
357-11-134	4 Hill Place	003460104000000	Demolition of house and garage	2011	-1,314.33
357-11-135	120 Ray St S	010094054900000	Tax Class Conversion new owners using the property for their residence only	2011	-957.71
357-10-309	54 Hess St S	020131000100000	Demolition denied property appealed under Section 40	2010	0.00
357-10-310	221 Main St W	020131062100000	Demolition denied property appealed under Section 40	2010	0.00
357-11-139	130 Robert St	020156529400000	Gross or Manifest Error still assessed for garage that was demolished years ago	2011	-28.41
357-10-312	231 Burlington St E	020171082400000	Demolition of warehouse	2010	-5,028.14
357-10-197	350 King St E	030211710000000	Exemption denied organization affiliated but not part of the public hospital	2010	0.00
357-11-125	531 Main St E	030231011200000	Tax Class Conversion property converted to a rooming house s/b RT	2011	-1,136.17
357-11-003	760 Barton St E	030265504300000	Major Renovations denied filed under Section 364	2011	0.00
357-10-265	165 Belmont Ave	040284027000000	Exempt property purchased by Board of Education	2010	-817.63
357-10-014	167 Belmont Ave	040284027300000	Exempt property purchased by Board of Education	2010	-1,315.17
357-10-013	169 Belmont Av	040284027600000	Exempt property purchased by Board of Education	2010	-1,505.36
357-09-275	171 Belmont Ave	040284027900000	Exempt property purchased by Board of Education	2009	-845.46
357-11-141	114 Province St N	040311562500000	Exempt City purchased	2011	-1,306.41
357-11-097	115 Graham Ave N	040311586400000	Exempt City purchased	2011	-731.80
357-11-142	579 Kenilworth Ave N	040323046100000	Exempt City purchased	2011	-1,483.09
357-09-216	397 Melvin Ave	050417000100000	Exempt - Place of worship	2009	-4,399.76
357-11-143	397 Melvin Ave	050417000100000	Exempt - Place of worship	2011	-7,097.49
357-11-131	22 Rouge Hill Ct	050541065900000	Gross or Manifest Error incorrectly assessed as having a finished basement	2011	-99.06
357-10-066	83 Bigwin Rd Unit 10	060581063040000	Tax Class Conversion CT to RT during renovations after first worship exempt	2010	-135.29
357-10-066	83 Bigwin Rd Unit 10	060581063040000	Exempt now place of worship	2010	-3,258.61
357-10-328	355 Thayer Ave	070813018100000	Handicapped Accessible denied MPAC did not increase value until 2012 roll	2010	0.00
357-11-066	1355 Upper James St	070861033400000	Tax Class Conversion owner running business out of home s/b CT/RT split	2011	-2,975.11
357-11-146	335 Magnolia Dr	081072013180000	Demolition of finished basement based on June 2011 inspection	2011	-25.82
357-11-145	334 Magnolia Dr	081072040060000	Demolition removal of finished basement denied never assessed	2011	0.00
357-11-148	1173 Powerline Rd	140120188000000	Demolition of structures August 2011	2011	-231.69
357-11-050	1389 Wilson St West	140220330050000	Exempt City purchased	2011	-1,905.07
357-11-130	53 Rosseau Rd	140250436000000	Fire on property in 2010 owner states the house is inhabitable	2011	-1,416.36
357-11-112	56 St Margaret's Rd	140350314000000	Demolition of original house new house completed	2011	-2,172.91
357-11-149	87 Anson Dr	140380186000000	Demolition of old house new house being built	2011	-2,016.73
357-11-111	968 Trinity Rd	140410226000000	Demolition of all structures evidence of farming	2011	-842.71

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
357-10-335	153 King St W	260170100000000	Demolition of old Rona building	2010	-4,935.06
357-10-300	48 King St W	260190072000000	Demolition of building occurred in Septmeber 2010	2010	-583.99
357-11-150	28 Park Ave	302150232000000	Demolition of original house Nov 10 new house completed	2011	-1,829.68
357-11-128	1006 Highway 6	303610624000000	Demolition of old house future potatoe sorting plant	2011	-979.31
357-11-154	1724 Centre Rd	303930038000000	Demolition denied value of old house already removed from roll	2011	0.00
357-11-155	9300 Airport Rd	902310322000000	Exempt lease expired in 2010 exemption missed for 2011 roll	2011	-38,396.81
357-11-159	9300 Airport Rd	902310322000000	Exempt for 38 days old tenants out we now have new tenants	2011	-1,635.55
			Total		-110,752.08

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
358-11-084	4 Hill Place	003460104000000	B	Gross or Manifest Error house demolished owner not aware he had to notify the city after demolition	2010	-633.70
358-11-087	130 Robert St	020156529400000	B	Gross or Manifest Error the garage was demolished about 40 years ago still reflected on the roll	2010	-28.30
358-11-088	130 Robert St	020156529400000	B		2009	-27.96
358-10-089	350 King St E	030211710000000	B1	Exemption denied organization affiliated but not part of the public hospital	2009	0.00
358-10-090	350 King St E	030211710000000	B1		2008	0.00
358-11-099	171 Belmont Ave	040284027900000	E	Exempt property owned by Board of Education	2010	-1545.85
358-11-090	397 Melvin Ave	050417000100000	B	Per policy and legislation of MPAC Jan 01-24 property classed RT exempt as at Jan 24th the first worship service occurred	2010	-303.46
358-11-090	397 Melvin Ave	050417000100000	E		2010	-6764.39
358-11-082	22 Rouge Hill Ct	050541065900000	B	Gross or Manifest Error property incorrectly assessed as having a finished basement	2010	-98.34
358-11-083	22 Rouge Hill Ct	050541065900000	B		2009	-96.71
358-11-091	334 Magnolia Dr	081072040060000	B1	Gross or Manifest Error appeal denied owners asking for removal of finished basement the basement was never assessed	2010	0.00
358-11-092	334 Magnolia Dr	081072040060000	B1		2009	0.00
358-11-080	1817 Regional Rd 97	301910136000000	B	Gross or Manifest Error incorrect split of residential and commercial	2010	-4787.61
358-11-094	1724 Centre Rd	303930038000000	B	Gross or Manifest Error demolished house still reflected on the roll	2010	-622.90
				Total		-14909.22