

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT

(FINANCIAL SERVICES, TAXATION & CORPORATE CONTROLLER – TAX ACCOUNTING – LOCATION – 71 MAIN ST. W.)

TAX ASSESSMENT & APPEALS ADVISOR

SUMMARY OF DUTIES

Under the general direction of the Tax Assessment and Appeals Administrator is responsible for assisting in developing and co-ordinating the Assessment Review program for the City. Maintains an alliance and effective working relationship with the Municipal Property Assessment Corporation (MPAC) in order to maximize municipal property tax revenue through assessment growth while mitigating loss of municipal tax revenue and protection of the assessment base through involvement in the appeal process; represents the City at Assessment Review Board proceedings. Responsible for providing financial impacts, advice, guidance, recommendations as required by various staff, Departmental and Senior Management on a range of assessment and taxation matters. Provides assessment and taxation projections and actuals required for reporting and payment purposes for applications received under a variety of Municipal Tax Incentive Programs and in the attempt to secure proposed development opportunities within the City. Under the general direction of the Tax Assessment and Appeals Administrator, handles personal, confidential, and sensitive valuation, financial information and development details for internal use, and on behalf of the City, developers, taxpayers and MPAC for a variety of purposes including complex legal assessment appeals.

GENERAL & SPECIFIC DUTIES (INCLUDING, BUT NOT LIMITED TO)

Prepares and provides property assessment and taxation estimates pertaining to pre-applications and applications pertaining to various City Tax Incentive/Grant Programs.

Responsible for providing assessment and taxation advice and recommendations, preparing and providing financial impacts and uplifts in response to a variety of requests from Senior/Departmental Management and staff.

Assists in the preparation of an annual municipal tax allowance specific to properties with potential for large and/or multi-year assessment change leading to significant municipal tax loss to the City resulting from assessment appeals, legislative changes, etc. Participates in meetings with external auditors; provides rationale and necessary supporting documentation pertaining to approved allowance.

Reviews, analyzes and interprets Provincial and Federal legislation pertaining to assessment and tax policy. Maintains awareness and understanding of proposed and approved legislative changes. Prepares and advises on municipal tax impacts of such changes to Taxation Management and staff.

Responsible for the accurate and timely billing of Hamilton Port Authority, Hamilton International Airport, Federally, Provincially and City-owned properties in adherence to the PILT Act, Assessment Act, and Municipal Act.

Reviews building permits issued, subdivision and condominium plans, zoning by-laws and amendments, OMB decisions, and committee of adjustments decisions to ensure the local assessment office properly tracks additions and adjustments to the tax roll, either on the annual returned roll or via supplementary/omitted rolls.

Reviews annual and supplement/omitted assessment rolls to identify any anomalies in assessments with respect to classifications, dollar amounts, effective dates and promptness.

Reviews Payment -in-Lieu and tax exempt property listings for appropriateness. Reviews, analyzes and evaluates accuracy of PILT valuation and appraisals provided to identify concerns, errors, and omissions. Under the general direction of the Tax Assessment and Appeals Administrator, works together with Federal and Provincial

representatives and MPAC to exchange formalized positions and negotiates towards resolution where necessary. Initiates Federal PILT Act appeals with the Dispute Advisory Panel (DAP) and represents the City at DAP hearings.

Initiates assessment appeals after liaising with the local assessment office, with particular concentration towards commercial and industrial classifications.

Represents the City at Assessment Review Board hearings, with particular concentration to commercial and industrial appeals filed, and responding to statements of issues.

Assists in negotiating settlements with lawyers, tax agents and the assessment corporation, arising from assessment appeals.

Reviews Assessment Review Board and Minutes of Settlement decisions for accuracy as well as maintaining an ongoing database of all outstanding appeals yet to be heard or resolved.

Responds to issues and questions from City staff, Department and Senior Management, Council, Committee, Provincial and Federal levels of Government, Assessment staff, Lawyers, and the public.

Provides support, information and advice to customers and staff on complicated tax accounts, different tax programs and tax appeal procedures.

Assists in writing reports for council and committee regarding assessments and tax adjustments, Ministry of Finance tax and assessment policies, etc.

Maintains current knowledge of relevant tax legislation including Provincial Legislation, the Municipal Act, the Assessment Act and the Federal PILT Act.

Maintains awareness of precedent-setting assessment and taxation case law. Determines and prepares analysis to measure and advise of potential impact to the City. Searches relevant decisions as required through CanLII.

Assists in the analysis and preparation of the commercial, industrial and multi-residential tax capping policies and amounts.

Provides guidance to staff responsible for receiving, generating and processing appeal applications under Sections 357, 358, 364 of the Municipal Act.

Provides guidance to staff responsible for administering the City's property tax rebate programs and compassionate appeals,

Represents the City's interests on compassionate appeals with confidentiality and diplomacy as required.

Liaises and provides guidance to the Appeals Officer to ensure the assessment appeals are processed within the legislated timeframe.

Performs other duties as assigned which are directly related to the responsibilities of the position.

QUALIFICATIONS

1. MIMA or AIMA Designation from the Institute of Municipal Assessors and maintaining designation through the IMA's mandatory Continuing Professional Development (CPD) Program.
2. Considerable assessment experience with a wide range of property types with focus on commercial and industrial property assessments.

3. Considerable property tax experience preferably in a Municipal setting and completion of the Municipal Tax Administration Program.
4. Strong problem solving and mathematical skills.
5. Highly developed analytical and technical skills with the ability to work under tight timelines.
6. Proficiency and working knowledge in Microsoft Outlook, Word, Excel, Access, and database software programs including Vail and AMANDA, Provincial system - OPTA, Multi-layered GIS systems
7. Proficiency and working experience with MPAC's Municipal Connect, as well an understanding and working knowledge of MPAC's policies, valuation approaches, systems and reports.
8. Excellent written and oral communication skills.
9. Demonstrated ability to handle a demanding workload, work independently and with minimal supervision and align, prioritize and adjust daily and long-term workload to accommodate high priority & time sensitive tasks necessary to balance and meet the work objectives, legislative and procedural deadlines of the position as well as those for other individuals/departments.
10. Thorough working knowledge, understanding, and the ability to interpret and explain Provincial Regulations and Legislation including the Municipal Act, the Assessment Act, the Federal PILT Act, as well as knowledge of bylaws affecting the tax appeal process.
11. Familiarity and understanding of all facets of the planning and land development process and the ability to determine the relationship and impact to the assessment and taxation of a property.
12. Proven negotiation skills with the ability to negotiate complex, political and emotionally sensitive, and controversial issues related to assessments and taxes.
13. Demonstrated ability to deal effectively with elected officials, municipal (advisory) committees, representatives of other levels of Government, Departmental and Senior Management, peers, staff, and the general public.
14. Excellent presentation skills and experience before Assessment Tribunals.
15. Must possess a valid Class "G" Driver's Licence.
16. Required knowledge of capping, rebate programs and other tax policies and implications.

THE INCUMBENT SHALL COMPLY WITH ALL HEALTH AND SAFETY POLICIES AND PROCEDURES FOR THIS POSITION AND THE WORKPLACE.

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