TO: Chair and Members  
Audit, Finance and Administration Committee 
WARD(S) AFFECTED: Ward 15

COMMITTEE DATE: February 11, 2013

SUBJECT/REPORT NO:  
Treasurer’s Apportionment of Land Taxes (FCS13001(a)) (Ward 15)

SUBMITTED BY:  
Mike Zegarac  
Acting General Manager, Finance & Corporate Services

PREPARED BY:  
Dianne Bartol  905 546-2424 ext. 4404

SIGNATURE:

RECOMMENDATION

That the 2012 land taxes in the amount of $2,088 for 115 Thornlodge Drive, Flamborough (Roll #2518 303 350 80128 0000) be apportioned and split amongst the four newly created parcels as set out in Appendix A to Report FCS13001(a).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 303 850 80128 0000 (115 Thornlodge Drive, Flamborough) for the year 2012 did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2012 need to be apportioned amongst the four newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Alternatives for Consideration – Not Applicable
FINANCIAL / STAFFING / LEGAL IMPLICATIONS (for Recommendation(s) only)

Financial: Taxes owing against the original parcel of land must be transferred to the new parcels, in a timely manner, or the City of Hamilton runs the risk of these amounts becoming uncollectible.

Staffing: There are no implications.

Legal: The City’s Legal Services Division has recommended that apportionments be completed in accordance with the procedure set out in Section 356 of the Municipal Act, 2001.

HISTORICAL BACKGROUND

The original block of land identified in this report was severed into several newly created parcels of land.

The assessment returned on the roll for the year 2012 reflects the value for the original parcel of land. The Municipal Property Assessment Corporation (MPAC) produced a severance information form for the assessment originally levied and identified the split amongst the new parcels of land. Since the original assessment remained with the base roll for the 2012 taxation year, the taxes were overstated and now need to be adjusted to the newly created roll numbers.

POLICY IMPLICATIONS

Section 356 of the Municipal Act, 2001, permits Council to approve the apportionment of land taxes due to the severance of the land. Once the tax roll is adjusted, the taxes shall be deemed to have always been levied in accordance with the adjusted tax roll.

RELEVANT CONSULTATION

All apportionment recommendations provided to Council are supported by reports provided by the Municipal Property Assessment Corporation, identifying the split in the assessment value due to the land severance.
ALTERNATIVES FOR CONSIDERATION

There are no alternatives.

CORPORATE STRATEGIC PLAN


Skilled, Innovative and Respectful Organization.

APPENDICES / SCHEDULES

Appendix A to Report FCS13001(a) – Apportionment of Taxes
Appendix B to Report FCS13001(a) – Map identifying the location of the properties being apportioned.
APPORPTIONMENT OF TAXES

That the original land taxes recorded against;

(a) Roll #2518 303 850 80128 0000 – (115 Thornlodge Dr., Flamborough) in the amount of $2,088.13 be split amongst the four newly created lots listed below:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>ADDRESS</th>
<th>ROLL NUMBER</th>
<th>APPORTIONED ASSESSMENT</th>
<th>TAX AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>113 Thornlodge Drive</td>
<td>2518 303 850 80127 0000</td>
<td>41,568</td>
<td>$ 529.28</td>
</tr>
<tr>
<td>2012</td>
<td>115 Thornlodge Drive</td>
<td>2518 303 850 80128 0000</td>
<td>39,619</td>
<td>504.44</td>
</tr>
<tr>
<td>2012</td>
<td>117 Thornlodge Drive</td>
<td>2518 303 850 80130 0000</td>
<td>39,619</td>
<td>504.44</td>
</tr>
<tr>
<td>2012</td>
<td>119 Thornlodge Drive</td>
<td>2518 303 850 80131 0000</td>
<td>43,194</td>
<td>549.97</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td></td>
<td>164,000</td>
<td>$2,088.13</td>
</tr>
</tbody>
</table>
Map identifying 115 Thornlodge Drive, Flamborough