CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Taxation Division

TO: Mayor and Members
   General Issues Committee
WARD(S) AFFECTED: Wards 15 and 4

COMMITTEE DATE: August 13, 2012

SUBJECT/REPORT NO:
Treasurer’s Apportionment of Land Taxes for Properties in Flamborough and Hamilton
(FCS12005(e)) (Wards 15 and 4)

SUBMITTED BY:
Roberto Rossini
General Manager
Finance & Corporate Services Department

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

SIGNATURE:

RECOMMENDATION

(a) That the 2012 land taxes in the amount of $4,596 for 8 McDonald Court, Flamborough (Roll #2518 303 390 11800 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS12005(e);

(b) That the 2012 land taxes in the amount of $1,824 for 70 Division Street, Hamilton (Roll #2518 040 335 06930 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS12005(e).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 303 390 11800 0000 (8 McDonald Court, Flamborough) for the 2012 tax year 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 two newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.
Assessment and therefore taxes levied on Roll #2518 040 335 06930 0000 (70 Division Street, Hamilton) for the 2012 tax year 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 two 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 blocks of land identified in this report were severed into several newly created parcels of land.

The assessments returned on the roll for the year 2012 reflect the value for the original parcels of land. The Municipal Property Assessment Corporation (MPAC) produced severance information forms for the assessment originally levied and identified the split amongst the new parcels of land. Since the original assessments 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.

ANALYSIS / RATIONALE FOR RECOMMENDATION

The original assessment returned on the base roll and the corresponding taxes levied are the sole responsibility of the current property owner. Since the properties have been severed into new lots, the property owners have applied to have the taxes apportioned fairly to the new lots, in accordance with the provisions of Section 356 of the Municipal Act, 2001.

ALTERNATIVES FOR CONSIDERATION

There are no alternatives.

CORPORATE STRATEGIC PLAN


Skilled, Innovative and Respectful Organization.

APPENDICES / SCHEDULES

Appendix A to Report FCS12005(e) – Apportionment of Taxes.
Appendix B to Report FCS12005(e) – Map identifying location of the properties being apportioned.
APPORTIONMENT OF TAXES

That the original 2012 land taxes recorded against:

(a) **Roll #2518 303 390 11800 0000** – (8 McDonald Court, Flamborough) in the amount of $4,596.45 be split amongst the two 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>8 McDonald Court</td>
<td>2518 303 390 11800 0000</td>
<td>247,900</td>
<td>$ 3,156.40</td>
</tr>
<tr>
<td>2012</td>
<td>10 McDonald Court</td>
<td>2518 303 390 11805 0000</td>
<td>113,100</td>
<td>1,440.05</td>
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<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>361,000</strong></td>
<td><strong>$ 4,596.45</strong></td>
<td></td>
</tr>
</tbody>
</table>

(b) **Roll #2518 040 335 06930 0000** – (70 Division Street, Hamilton) in the amount of $1,824.43 be split amongst the two 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>70 Division Street</td>
<td>2518 040 335 06930 0000</td>
<td>108,979</td>
<td>$ 1,553.32</td>
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<tr>
<td>2012</td>
<td>68 Division Street</td>
<td>2518 040 335 06950 0000</td>
<td>19,021</td>
<td>271.11</td>
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<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>128,000</strong></td>
<td><strong>$ 1,824.43</strong></td>
<td></td>
</tr>
</tbody>
</table>
Map identifying 8 McDonald Court, Flamborough;
Map identifying 70 Division Street, Hamilton;