SUBJECT: Apportionment of Taxes - Pursuant to Section 356 of the Municipal Act, 2001, S.O. 2001, c.25, for various properties in Stoney Creek (Wards 10, 11), Flamborough (Ward 15) (FCS05081D)

RECOMMENDATION:

(a) That the land taxes levied against Roll #2518 003 020 28200 (130 Glover Access Road, Stoney Creek) for the 2003 and 2004 tax years, be apportioned in the amount of $8,787.64 and split amongst the three newly created parcels as set out in Appendix A to Report FCS05081D.

(b) That the land taxes levied against Roll #2518 003 140 05400 (348-350 Dosco Drive, Stoney Creek) for the 2005 tax year, be apportioned in the amount of $36,280.32 and split amongst the two newly created parcels as set out in Appendix A to Report FCS05081D.

(c) That the land taxes levied against Roll #2518 303 330 23422 (96 Goldenview Court, Flamborough) for the 2005 tax year, be apportioned in the amount of $1,786.66 and split amongst the two newly created parcels as set out in Appendix A to Report FCS05081D.

Joseph L. Rinaldo
General Manager
Finance and Corporate Services
EXECUTIVE SUMMARY:

Assessment and therefore taxes levied on roll number 2518 003 020 28200 (130 Glover Access Road, Stoney Creek) for the 2003 and 2004 tax years, did not recognize the fact that this property had been the subject of a severance. The taxes levied in 2003 and 2004 need to be apportioned amongst the three newly created parcels. Section 356 of the Municipal Act, 2001, permits such an apportionment.

Assessment and therefore taxes levied on roll number 2518 003 003 140 05400 (348-350 Dosco Drive, Stoney Creek) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in 2005 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001, permits such an apportionment.

Assessment and therefore taxes levied on roll number 2518 303 330 23422 (96 Goldenview Court, Flamborough) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in 2005 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001, permits such an apportionment.

BACKGROUND:

The properties identified in this report were severed into several parcels.

The assessments returned on the roll for the years 2003, 2004 and 2005 reflected the values for the original parcel of land. The Municipal Property Assessment Corporation (MPAC) produced apportionment reports for the assessments originally levied in the 2003, 2004 and 2005 tax years identifying the split amongst the new parcels of land. Since the original assessments remained with the base roll number for the 2003, 2004 and 2005 tax years; the taxes were overstated and now need to be adjusted.

ANALYSIS/RATIONALE:

The original assessment returned on the base roll and the corresponding taxes levied are now the sole responsibility of the current property owner.

The current property owners have applied to the treasurer of the municipality to have the taxes apportioned in accordance with the provisions of Section 356 of the Municipal Act, 2001.
Alternatives for Consideration:

There are no alternatives.

Financial/Staffing/Legal Implications:

Where land has been assessed in blocks and then is split into new parcels, the original roll number is assigned to the current property owner. Taxes owing and subsequently assessed against the original parcel must be transferred to the new parcels in a timely manner or the City of Hamilton runs the risk of these amounts becoming uncollectible.

Policies Affecting Proposal:

Section 356 of the Municipal Act, 2001, permits Council to approve the apportionment of land taxes due to a severance. Once the tax roll is adjusted, the taxes shall be deemed to have been always levied in accordance with the adjusted tax roll. 2001, c. 25, s. 356 (13).

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 values due to land severances.

Staff has consulted with the Assessment Review Board to determine the appropriate procedure in accordance with Section 356, of the Municipal Act, 2001. As well, the City’s Legal Division has recommended that all apportionments be done only after following the procedure set out in Section 356 of the Municipal Act, 2001.

City Strategic Commitment:

By evaluating the “Triple Bottom Line”, (community, environment, economic implications) we can make choices that create value across all three bottom lines, moving us closer to our vision for a sustainable community, and Provincial interests.

Community Well-Being is enhanced. ☑️ Yes ☐ No

As construction and new development occurs within the City of Hamilton, the apportionment recommendations permit the fair and equitable distribution of land taxes amongst newly created parcels of land, which addresses the social and economic needs of the people in the municipality.

Environmental Well-Being is enhanced. ☐ Yes ☑️ No

No environmental impact.
Economic Well-Being is enhanced.  ☑ Yes  ☐ No

As construction and new development occurs within the City of Hamilton, the apportionment recommendations permit the fair and equitable distribution of land taxes amongst newly created parcels of land, which addresses the social and economic needs of the people in the municipality.

Does the option you are recommending create value across all three bottom lines?  ☐ Yes  ☑ No

Do the options you are recommending make Hamilton a City of choice for high performance public servants?  ☑ Yes  ☑ No

City staff provides support and direction for those affected by land severances and the apportionment of land taxes. Property owners are supplied with answers and resolutions to their own specific tax needs. These services promote a healthy environment for the resolution of tax apportionment issues within the community.


**APPORTIONMENT OF TAXES**

Apportion the original land taxes levied against:

(a) **Roll #2518 003 020 28200** (130 Glover Access Road, Stoney Creek) for the 2003 and 2004 tax years, in the amount of $8,787.64 should be split amongst the three property roll numbers listed below:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>ADDRESS</th>
<th>ROLL NUMBER</th>
<th>APPORTIONED ASSESSMENT</th>
<th>TOTAL TAXES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003</td>
<td>130 Glover Access Rd.</td>
<td>2518 003 020 28200</td>
<td>61,934</td>
<td>$1,366.82</td>
</tr>
<tr>
<td>2003</td>
<td>136 Glover Access Rd.</td>
<td>2518 003 020 28210</td>
<td>46,533</td>
<td>1,026.93</td>
</tr>
<tr>
<td>2003</td>
<td>142 Glover Access Rd.</td>
<td>2518 003 020 28220</td>
<td>46,533</td>
<td>1,026.93</td>
</tr>
<tr>
<td></td>
<td><strong>Grand Total</strong></td>
<td></td>
<td><strong>155,000</strong></td>
<td><strong>$3,420.68</strong></td>
</tr>
</tbody>
</table>

(b) **Roll #2518 003 140 05400** (348-350 Dosco Drive, Stoney Creek) for the 2005 tax year, in the amount of $36,126.38 should be split amongst the two property roll numbers listed below:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>ADDRESS</th>
<th>ROLL NUMBER</th>
<th>APPORTIONED ASSESSMENT</th>
<th>TOTAL TAXES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>348-350 Dosco Drive</td>
<td>2518 003 140 05400</td>
<td>696,400</td>
<td>$32,126.39</td>
</tr>
<tr>
<td>2005</td>
<td>0 Millen Road</td>
<td>2518 003 140 13100</td>
<td>103,600</td>
<td>3,999.99</td>
</tr>
<tr>
<td></td>
<td><strong>Grand Total</strong></td>
<td></td>
<td><strong>800,000</strong></td>
<td><strong>$36,126.38</strong></td>
</tr>
</tbody>
</table>
(c) **Roll #2518 303 330 23422** (96 Goldenview Court, Flamborough) for the 2005 tax year, in the amount of $1,786.66 should be split amongst the two property roll numbers listed below:

<table>
<thead>
<tr>
<th>YEAR</th>
<th>ADDRESS</th>
<th>ROLL NUMBER</th>
<th>APPORTIONED ASSESSMENT</th>
<th>TOTAL TAXES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>96 Goldenview Court</td>
<td>2518 303 330 23422</td>
<td>62,300</td>
<td>$ 869.61</td>
</tr>
<tr>
<td>2005</td>
<td>94 Goldenview Court</td>
<td>2518 303 330 23421</td>
<td>65,700</td>
<td>917.05</td>
</tr>
<tr>
<td></td>
<td><strong>Grand Total</strong></td>
<td></td>
<td><strong>128,000</strong></td>
<td><strong>$ 1,786.66</strong></td>
</tr>
</tbody>
</table>
Map identifying the parcel of land originally known as 130 Glover Access Road, Stoney Creek:
Map identifying the parcel of land originally known as 348 – 350 Dosco Road, Stoney Creek:

[Map image of the parcel of land with labels and boundaries]
Map identifying the parcel of land originally known as 96 Goldenview Court, Flamborough: