SUBJECT: Apportionment of Property Taxes for Property in Stoney Creek (FCS09001(g)) (Ward 11)

RECOMMENDATION:

That the 2009 property taxes, in the amount of $2,010 for 61-63 Waterford Crescent, Stoney Creek (Roll #2518 003 030 01693), be apportioned and split amongst the two newly created parcels as set out in Appendix A to report FCS09001(g).

Antonio D. Tollis
Treasurer
Corporate Services Department

EXECUTIVE SUMMARY:

Assessment and therefore taxes levied on Roll #2518 003 030 01693 (61-63 Waterford Crescent, Stoney Creek) for the 2009 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2009 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001, permits such an apportionment.

BACKGROUND:

The original block of land identified in this report was severed into two newly created parcels of land.
The assessment returned on the roll for the year 2009 reflects the value for the original parcel of land. The Municipal Property Assessment Corporation (MPAC) produced an apportionment report for the assessment originally levied and identified the split amongst the new parcel of land. Since the original assessment remained with the base roll for the 2009 tax year, the taxes were overstated and now need to be adjusted to the newly created roll numbers.

**ANALYSIS/RATIONALE:**

The original assessment returned on the base roll and the corresponding taxes levied are the sole responsibility of the current property owners. Since the property has been severed into new lots, the Treasurer of the City of Hamilton has applied to have the taxes and partial payments apportioned fairly to all of the lots, 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 split into new parcels, the original roll number is assigned to the current property owner. Taxes owing and partial payments received 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 and part payment of taxes due to the severance. 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 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 Services 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, and 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 apportionment of land taxes. Property owners are supplied with answers and resolution 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

That the original land taxes levied against:

**Roll #2518 003 030 01693** (61-63 Waterford Crescent, Stoney Creek) for the 2009 tax year, in the amount of $2,010, be split amongst the two newly created parcels 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>2009</td>
<td>63 Waterford Crescent</td>
<td>2518 003 030 01693</td>
<td>105,100</td>
<td>$1,472</td>
</tr>
<tr>
<td>2009</td>
<td>61 Waterford Crescent</td>
<td>2518 003 030 01674</td>
<td>38,400</td>
<td>538</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td></td>
<td><strong>143,500</strong></td>
<td><strong>$2,010</strong></td>
</tr>
</tbody>
</table>
Map identifying the parcel of land known as 61-63 Waterford Cres., Stoney Creek: