CITY OF HAMILTON

CORPORATE SERVICES
Taxation Division

SUBJECT: Treasurer's Write-off of Taxes under Section 354 of the Municipal Act, 2001 (FCS09034(a)) (Wards 13, 14 & 15)

RECOMMENDATION:

a) That the Treasurer, under Section 354(3) of the Municipal Act (2001), write-off taxes as uncollectible due to a failed tax sale on two properties known as 0 Broadway Avenue (Tax Roll Numbers 260.280.18800 and 19200) (Ward 13) in the amount of $4,802, as set out in Appendix A to report FCS09034(a);

b) That the Treasurer, under Section 354(3) of the Municipal Act (2001), write-off taxes as uncollectible due to a failed tax sale on 0 Westover Road (Tax Roll Number 301.810.44400) (Ward 14) in the amount of $2,474, as set out in Appendix B to report FCS09034(a); and

c) That the Treasurer, under Section 354(3) of the Municipal Act (2001), write-off taxes as uncollectible due to a failed tax sale on 0 7th Concession Road East (Tax Roll Number 303.710.03000) (Ward 15) in the amount of $2,699, as set out in Appendix C to Report FCS09034(a).

Antonio D. Tollis
Treasurer
Corporate Services Department
EXECUTIVE SUMMARY:

Section 354(3) of the Municipal Act, 2001 allows Council to write-off taxes as uncollectible upon the recommendation of the Treasurer after a failed tax sale. On May 27, 2009 the properties identified in the recommendation were offered for tax sale due to non payment of taxes. There were no bids on the properties which are now vested into the name of the City.

BACKGROUND:

The two properties both addressed as 0 Broadway, as well as the properties at 0 Westover Road and 0 7th Concession Road east, were all offered for tax sale on May 27th, 2009. All four properties were deemed non-buildable and there were no bids received for the lands. By vesting the properties over to the City, we will make the properties exempt from further taxation thereby giving us a truer picture of tax revenue. The Real Estate Section of the Planning and Economic Development Department will now control the properties and determine the best use of the properties.

ANALYSIS/RATIONALE:

All means to collect the outstanding taxes have now been exhausted for the four tax sale properties which are deemed non-buildable. The Real Estate section will now determine the best use of the properties which may entail attempting to market the properties to the abutting land owners or the Conservation Authority. By writing off taxes less than $10,000 immediately after a failed tax sale, the City can recover from the various school boards the amount of education taxes the City pre-paid those boards during each tax year. Writing off the taxes also correctly reflects the true taxes receivable on our accounting ledgers.

ALTERNATIVES FOR CONSIDERATION:

None

FINANCIAL/STAFFING/LEGAL IMPLICATIONS:

For the four tax sale properties, the taxes to be written off total $9,975; of which $9,259 to HAMTN 12034.000100 (Allowance for Doubtful Accounts), and $716 to the various school boards.
POLICIES AFFECTING PROPOSAL:

Municipal Act (2001), Section 354(3).

RELEVANT CONSULTATION:

Economic Development and Real Estate, Planning and Economic Development.

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
- Environmental Well-Being is enhanced.  ☐ Yes  ☒ No
- Economic Well-Being is enhanced.  ☐ Yes  ☒ No

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
Map identifying the parcel of land known as 0 Broadway Avenue, Dundas:
Map identifying the parcel of land known as 0 Westover Road, Flamborough:
Map identifying the parcel of land known as 0 7th Concession Road East, Flamborough: