



Hamilton

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Treasury Services Division (Taxation)

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: WARDS 9, 14 AND 15
COMMITTEE DATE: January 18, 2012	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes for Properties in Stoney Creek and Flamborough (FCS12005) (Wards 9, 14 and 15)	
SUBMITTED BY: Antonio D. Tollis Treasurer Corporate Services Department	PREPARED BY: Dianne Bartol 905 546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

- (a) That the 2011 land taxes in the amount of \$3,067 for 1 – 11 Bankfield Crescent, Stoney Creek (Roll #2518 003 850 00199 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix A to report FCS12005;
- (b) That the 2010 land taxes in the amount of \$1,444 for 75 – 81 Browview Drive, Flamborough (Roll #2518 303 420 23015 0000) be apportioned and split amongst the four newly created parcels as set out in Appendix A to report FCS12005;
- (c) That the 2010 land taxes in the amount of \$3,474 for 1396 Seaton Road, Flamborough (Roll #2518 303 710 21600 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to report FCS12005.

**SUBJECT: Treasurer's Apportionment of Land Taxes for Property in Stoney
Creek and Flamborough (FCS12005) (Wards 9, 14 and 15)**

Page 2 of 4

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 003 850 00199 0000 (1 - 11 Bankfield Crescent, Stoney Creek) for the 2011 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2011 need to be apportioned amongst the six newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 303 420 23015 0000 (75 - 81 Browview Drive, Flamborough) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2010 need to be apportioned amongst the four newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 303 420 23015 0000 (1396 Seaton Road, Flamborough) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2010 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.

**SUBJECT: Treasurer's Apportionment of Land Taxes for Property in Stoney
Creek and Flamborough (FCS12005) (Wards 9, 14 and 15)**

Page 3 of 4

The assessment returned on the roll for the years 2010 and 2011 reflect the value for the original parcel 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 2010 and 2011 taxation years, 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 all of the lots, in accordance with the provisions of Section 356 of the Municipal Act, 2001.

ALTERNATIVES FOR CONSIDERATION

There are no alternatives.

CORPORATE STRATEGIC PLAN

Focus Areas: 1. Skilled, Innovative and Respectful Organization, 2. Financial Sustainability,
3. Intergovernmental Relationships, 4. Growing Our Economy, 5. Social Development,
6. Environmental Stewardship, 7. Healthy Community

Skilled, Innovative and Respectful Organization.

APPENDICES / SCHEDULES

Appendix A to Report FCS12005 – Apportionment of Taxes.

Appendix B to Report FCS12005 – Map identifying location of the properties being apportioned.

APPORTIONMENT OF TAXES

That the original land taxes recorded against;

- (a) **Roll #2518 003 850 00199 0000** – (1-11 Bankfield Cres., Stoney Creek) in the amount of \$3,067.05 for the year 2011 be split amongst the six newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2011	1 Bankfield Cres.	2518 003 850 00522 0000	42,802	\$ 566.21
2011	3 Bankfield Cres.	2518 003 850 00521 0000	37,097	490.73
2011	5 Bankfield Cres.	2518 003 850 00520 0000	37,097	490.73
2011	7 Bankfield Cres.	2518 003 850 00519 0000	37,097	490.73
2011	9 Bankfield Cres.	2518 003 850 00518 0000	37,097	490.73
2011	11 Bankfield Cres.	2518 003 850 00199 0000	40,664	537.92
		Total	231,854	\$ 3,067.05

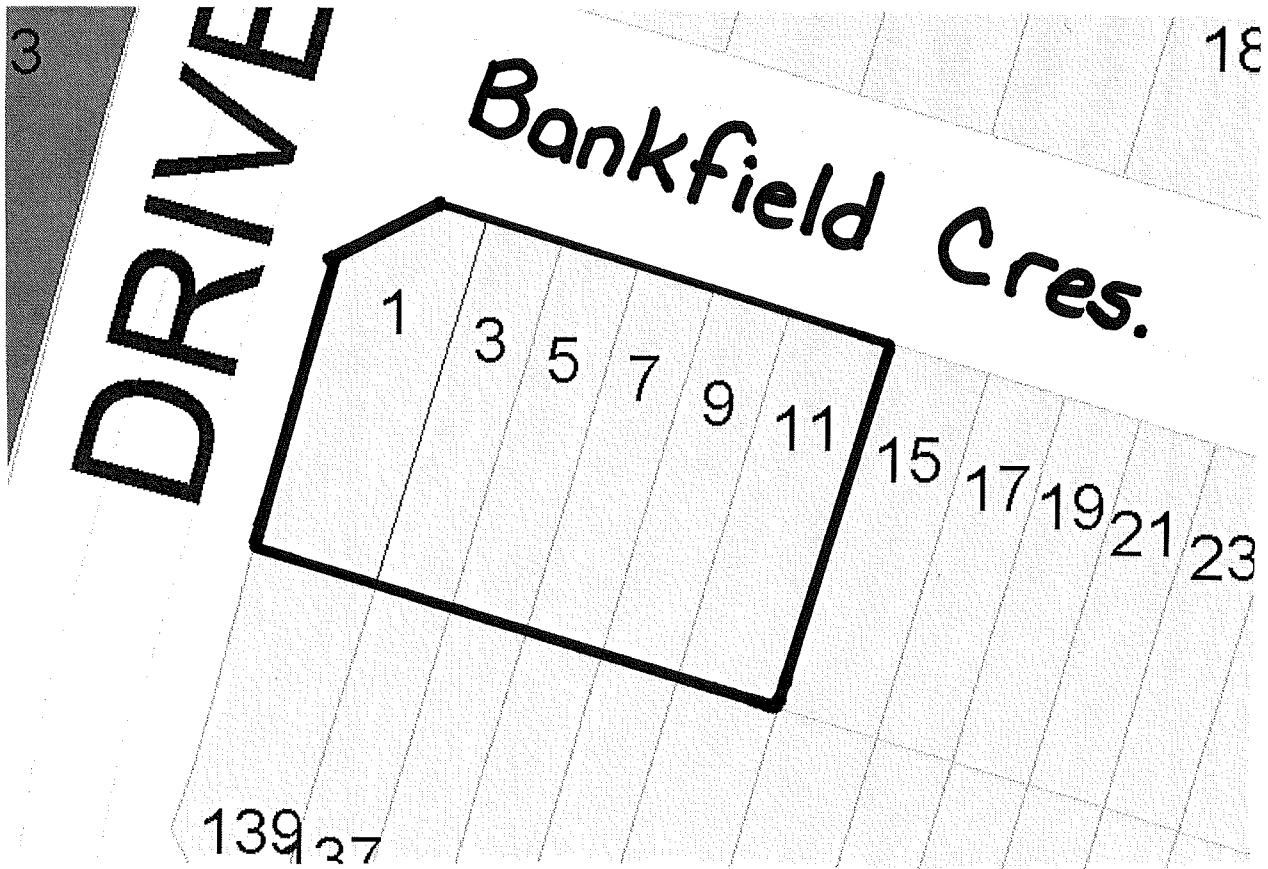
- (b) **Roll #2518 303 420 23015 0000** – (75-81 Browview Dr.) in the amount of \$1,443.74 for the year 2010 be split amongst the four newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	Browview Drive	2518 303 420 23015 0000	27,139	\$ 362.51
2010	Browview Drive	2518 303 420 23016 0000	26,903	359.36
2010	Browview Drive	2518 303 420 23017 0000	26,903	359.36
2010	Browview Drive	2518 303 420 23018 0000	27,139	362.51
		Total	108,084	\$ 1,443.74

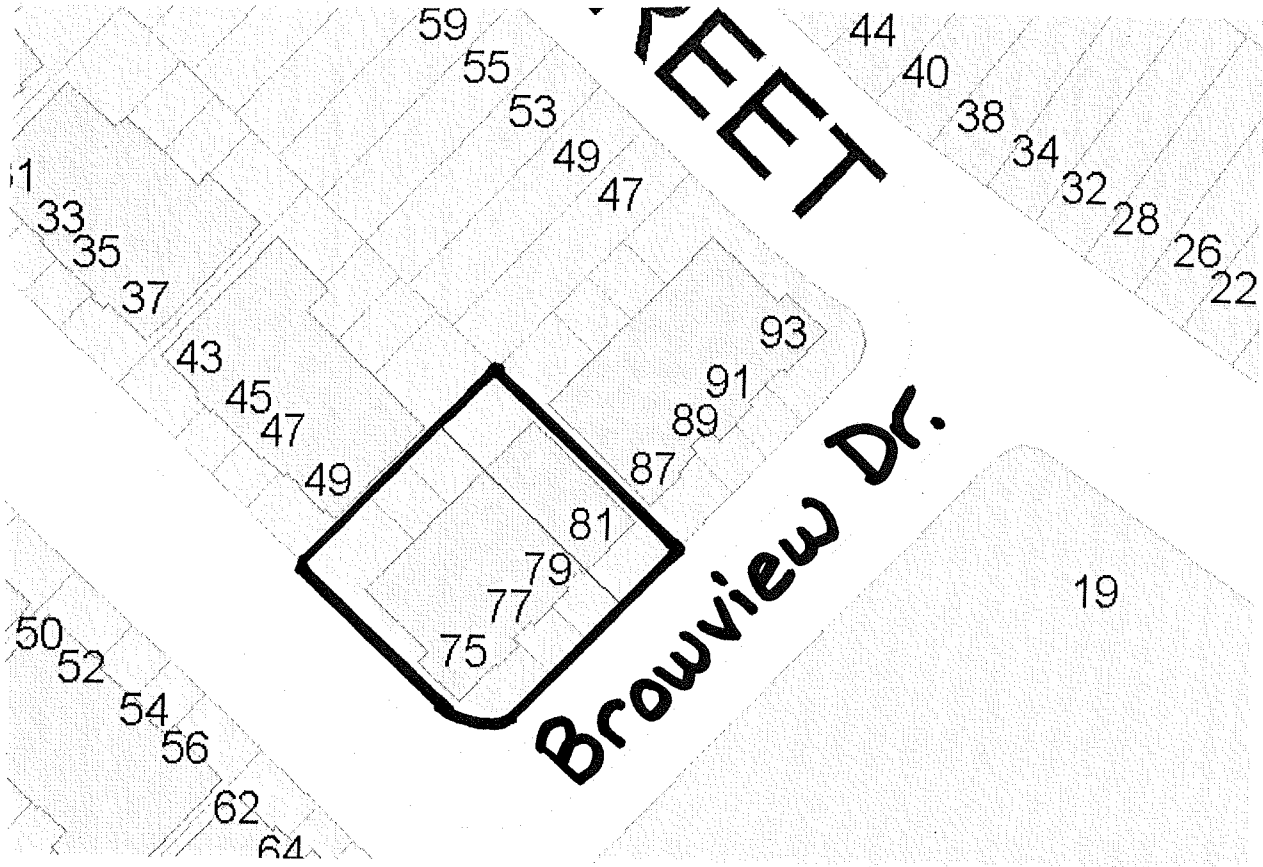
- (c) **Roll #2518 301 710 21600 0000** – (1396 Seaton Rd., Flamborough) in the amount of \$3,474.42 for the year 2010 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	AMOUNT
2010	Seaton Rd.	2518 301 710 21600 0000	444,808	\$ 1,241.09
2010	Seaton Rd.	2518 301 710 21604 0000	182,192	2,233.33
		Total	627,000	\$ 3,474.42

Map identifying 1-11 Bankfield Cres., Stoney Creek;



Map identifying 75 – 81 Browview Drive, Flamborough;



Map identifying 1396 Seaton Rd., Flamborough;

