



Hamilton

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Treasury Services Division (Taxation)

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: WARD 12
COMMITTEE DATE: May 14, 2012	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes for Wentworth Standard Condominium Plan 447 (FCS12005(b)) (Ward 12)	
SUBMITTED BY: Antonio D. Tollis Treasurer Corporate Services Department	PREPARED BY: Dianne Bartol 905 546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

That the 2011 land taxes in the amount of \$15,256, for Wentworth Standard Condominium Plan 447 (Roll #'s 2518 140 280 13182 0000, 2518 140 280 13183 0000, 2518 140 280 13185 0000, 2518 140 280 13180 0000 and 2518 140 280 13203 0000), be apportioned and split amongst the thirty-four newly created units as set out in Appendix A to Report FCS12005(b).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Wentworth Standard Condominium Plan 447 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 thirty-four newly created condominium units. 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 condominium units.

The assessment returned on the roll for the year 2011 reflects 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 condominium units. Since the original assessments remained with the base rolls for the 2011 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 units, the builder has applied to have the taxes apportioned fairly to all of the units, 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(b) – Apportionment of Taxes.
Appendix B to Report FCS12005(b) – Map identifying location of the properties being apportioned.

APPORTIONMENT OF TAXES

That the original 2011 land taxes recorded against;

Wentworth Standard Condominium Plan 447 – (6-86 Oakhaven Place, Ancaster) in the amount of \$15,256.06 be split amongst the thirty-four newly created condominium units listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2011	6 Oakhaven Place	2518 140 280 13330 0000	35,596	\$ 477.88
2011	8 Oakhaven Place	2518 140 280 13331 0000	35,596	477.88
2011	9 Oakhaven Place	2518 140 280 13329 0000	36,464	489.54
2011	11 Oakhaven Place	2518 140 280 13328 0000	31,472	422.52
2011	13 Oakhaven Place	2518 140 280 13327 0000	32,992	442.92
2011	15 Oakhaven Place	2518 140 280 13326 0000	31,689	425.43
2011	17 Oakhaven Place	2518 140 280 13325 0000	32,666	438.55
2011	19 Oakhaven Place	2518 140 280 13324 0000	32,666	438.55
2011	21 Oakhaven Place	2518 140 280 13323 0000	36,464	489.54
2011	31 Oakhaven Place	2518 140 280 13322 0000	36,464	489.54
2011	33 Oakhaven Place	2518 140 280 13321 0000	32,666	438.55
2011	35 Oakhaven Place	2518 140 280 13320 0000	32,775	440.01
2011	36 Oakhaven Place	2518 140 280 13269 0000	31,746	426.20
2011	37 Oakhaven Place	2518 140 280 13319 0000	32,775	440.01
2011	38 Oakhaven Place	2518 140 280 13268 0000	31,747	426.21
2011	39 Oakhaven Place	2518 140 280 13318 0000	32,775	440.01
2011	40 Oakhaven Place	2518 140 280 13332 0000	31,472	422.52
2011	41 Oakhaven Place	2518 140 280 13317 0000	32,775	440.01
2011	42 Oakhaven Place	2518 140 280 13333 0000	31,689	425.43
2011	43 Oakhaven Place	2518 140 280 13316 0000	32,666	438.55
2011	45 Oakhaven Place	2518 140 280 13315 0000	36,464	489.54
2011	66 Oakhaven Place	2518 140 280 13273 0000	37,726	506.48
2011	68 Oakhaven Place	2518 140 280 13274 0000	32,725	439.34
2011	70 Oakhaven Place	2518 140 280 13275 0000	32,181	432.04

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2011	71 Oakhaven Place	2518 140 280 13272 0000	37,182	499.18
2011	72 Oakhaven Place	2518 140 280 13276 0000	32,181	432.04
2011	73 Oakhaven Place	2518 140 280 13271 0000	32,181	432.04
2011	74 Oakhaven Place	2518 140 280 13277 0000	32,725	439.34
2011	75 Oakhaven Place	2518 140 280 13270 0000	32,616	437.88
2011	76 Oakhaven Place	2518 140 280 13278 0000	32,725	439.34
2011	80 Oakhaven Place	2518 140 280 13311 0000	32,560	437.12
2011	82 Oakhaven Place	2518 140 280 13312 0000	32,992	442.92
2011	84 Oakhaven Place	2518 140 280 13313 0000	32,666	438.55
2011	86 Oakhaven Place	2518 140 280 13314 0000	34,294	460.40
		Total	1,136,373	\$ 15,256.06

Map identifying Wentworth Standard Condominium Plan 447, Ancaster;

