



Hamilton

CITY OF HAMILTON

**CORPORATE SERVICES DEPARTMENT
Treasury Services Division (Taxation)**

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: WARD 10
COMMITTEE DATE: June 11, 2012	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes for Property in Stoney Creek (FCS12005(c)) (Ward 10)	
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 \$2,322 for 568 Highway 8, Stoney Creek (Roll #2518 003 310 58000 0000) be apportioned and split amongst the eleven newly created parcels as set out in Appendix A to Report FCS12005(c).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 003 310 58000 0000 (568 Highway 8, 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 eleven 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.

The assessment returned on the roll for the year 2011 reflects the value for the original parcel of land. The Municipal Property Assessment Corporation (MPAC) produced a severance information form 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 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 lots, the property owner 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(c) – Apportionment of Taxes.
Appendix B to Report FCS12005(c) – Map identifying location of the properties being apportioned.

APPORTIONMENT OF TAXES

That the original 2011 land taxes recorded against;

Roll #2518 003 310 58000 0000 – (568 Highway 8, Stoney Creek) in the amount of \$2,322.40 be split amongst the eleven newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2011	568 Highway 8, Unit 1	2518 003 310 58001	16,589	\$ 219.46
2011	568 Highway 8, Unit 2	2518 003 310 58002	15,703	207.72
2011	568 Highway 8, Unit 3	2518 003 310 58003	15,703	207.72
2011	568 Highway 8, Unit 4	2518 003 310 58004	15,703	207.72
2011	568 Highway 8, Unit 5	2518 003 310 58005	16,409	217.07
2011	568 Highway 8, Unit 6	2518 003 310 58006	16,409	217.07
2011	568 Highway 8, Unit 7	2518 003 310 58007	15,703	207.72
2011	568 Highway 8, Unit 8	2518 003 310 58008	16,056	212.40
2011	568 Highway 8, Unit 9	2518 003 310 58009	15,703	207.72
2011	568 Highway 8, Unit 10	2518 003 310 58010	16,056	212.40
2011	568 Highway 8	2518 003 310 58011	15,527	205.40
		Total	175,561	\$ 2,322.40

Map identifying 568 Highway 8, Stoney Creek;

