



Hamilton

**CITY OF HAMILTON**

**CORPORATE SERVICES DEPARTMENT  
Taxation Division**

<b>TO:</b> Chair and Members Audit, Finance and Administration Committee	<b>WARD(S) AFFECTED:</b> Wards 2, 9 and 11
<b>COMMITTEE DATE:</b> November 12 <sup>th</sup> , 2012	
<b>SUBJECT/REPORT NO:</b> Treasurer's Apportionment of Land Taxes for Properties in Hamilton and Stoney Creek (FCS12005(f)) (Wards 2, 9 and 11)	
<b>SUBMITTED BY:</b> Roberto Rossini General Manager Finance & Corporate Services Department	<b>PREPARED BY:</b> Dianne Bartol 905 546-2424 ext. 4404
<b>SIGNATURE:</b>	

**RECOMMENDATION**

- (a) That the 2012 land taxes in the amount of \$1,853 for 105 Ferrie St. E., Hamilton (Roll #2518 020 162 05620 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS12005(f);
- (b) That the 2012 land taxes in the amount of \$2,067 for 31 Warwick Rd., Stoney Creek (Roll #2518 003 290 08400 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS12005(f);
- (c) That the 2011 land taxes in the amount of \$2,991 for 93 Bankfield Cres., Stoney Creek (Roll #2518 003 850 00180 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix A to Report FCS12005(f);
- (d) That the 2011 land taxes in the amount of \$5,983 for 82 Highgate Dr., Stoney Creek (Roll #2518 003 850 00310 0000) be apportioned and split amongst the eighteen newly created parcels as set out in Appendix A to Report FCS12005(f);
- (e) That the 2011 land taxes in the amount of \$3,036 for 36 Leckie Ave., Stoney Creek (Roll #2518 003 850 19200 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS12005(f);

- (f) That the 2012 land taxes in the amount of \$2,696 for 482 Glover Rd., Stoney Creek (Roll #2518 003 020 17200 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS12005(f).

### **EXECUTIVE SUMMARY**

Assessment and therefore taxes levied on Roll #2518 020 162 05620 0000 (105 Ferrie St. E., Hamilton) for the 2012 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2012 need to be apportioned amongst the two newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

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Assessment and therefore taxes levied on Roll #2518 003 850 00180 0000 (93 Bankfield Cres., 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.

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Assessment and therefore taxes levied on Roll #2518 003 020 17200 0000 (482 Glover Rd., Stoney Creek) for the 2012 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2012 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.

The assessments returned on the roll for the years 2011 and 2012 reflect the values for the original parcels of land. The Municipal Property Assessment Corporation (MPAC) produced severance information forms for the assessments originally levied and identified the split amongst the new parcels of land. Since the original assessments remained with the base roll for the 2011 and 2012 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 assessments returned on the base rolls and the corresponding taxes levied are the sole responsibility of the current property owners. Since the properties have been severed into new lots, the property owners have applied to have the taxes apportioned fairly to the new 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(f) – Apportionment of Taxes.

Appendix B to Report FCS12005(f) – Maps identifying the location of the properties being apportioned.

**APPORTIONMENT OF TAXES**

That the original land taxes recorded against;

- (a) **Roll #2518 020 162 05620 0000** – (105 Ferrie St. E., Hamilton) in the amount of \$1,852.93 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	105 Ferrie St. E.	2518 020 162 05620 0000	65,000	\$ 926.46
2012	103 Ferrie St. E.	2518 020 162 05623 0000	65,000	926.47
		<b>Total</b>	<b>130,000</b>	<b>\$ 1,852.93</b>

- (b) **Roll #2518 003 290 08400 0000** – (31 Warwick Rd., Stoney Creek) in the amount of \$2,067.12 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	31 Warwick Rd.	2518 003 290 08400 0000	80,000	\$ 1,033.56
2012	31 ½ Warwick Rd.	2518 003 290 08410 0000	80,000	1,033.56
		<b>Total</b>	<b>160,000</b>	<b>\$ 2,067.12</b>

- (c) **Roll #2518 003 850 001800 0000** – (93 Bankfield Cres., Stoney Creek) in the amount of \$2,991.33 be split amongst the six newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	93 Bankfield Cres.	2518 003 850 00180 0000	39,784	\$ 526.28
2012	91 Bankfield Cres.	2518 003 850 00182 0000	36,292	480.08
2012	89 Bankfield Cres.	2518 003 850 00183 0000	36,292	480.08
2012	87 Bankfield Cres.	2518 003 850 00184 0000	36,292	480.08
2012	85 Bankfield Cres.	2518 003 850 00508 0000	36,292	480.08
2012	83 Bankfield Cres.	2518 003 850 00509 0000	41,178	544.73
		<b>Total</b>	<b>226,130</b>	<b>\$ 2,991.33</b>

(d) **Roll #2518 003 850 00310 0000** – (82 Highgate Dr., Stoney Creek) in the amount of \$5,982.65 be split amongst the eighteen newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	82 Highgate Dr.	2518 003 850 00310 0000	28,217	\$ 373.25
2012	84 Highgate Dr.	2518 003 850 00311 0000	24,085	318.61
2012	86 Highgate Dr.	2518 003 850 00312 0000	24,085	318.61
2012	88 Highgate Dr.	2518 003 850 00313 0000	24,085	318.61
2012	90 Highgate Dr.	2518 003 850 00314 0000	24,085	318.61
2012	92 Highgate Dr.	2518 003 850 00315 0000	26,274	347.56
2012	96 Highgate Dr.	2518 003 850 00316 0000	26,274	347.56
2012	98 Highgate Dr.	2518 003 850 00317 0000	24,085	318.61
2012	100 Highgate Dr.	2518 003 850 00318 0000	24,085	318.61
2012	102 Highgate Dr.	2518 003 850 00319 0000	24,085	318.61
2012	104 Highgate Dr.	2518 003 850 00320 0000	26,761	354.00
2012	108 Highgate Dr.	2518 003 850 00321 0000	26,761	354.00
2012	110 Highgate Dr.	2518 003 850 00322 0000	23,842	315.39
2012	112 Highgate Dr.	2518 003 850 00323 0000	23,842	315.39
2012	114 Highgate Dr.	2518 003 850 00324 0000	23,842	315.39
2012	116 Highgate Dr.	2518 003 850 00325 0000	23,842	315.39
2012	118 Highgate Dr.	2518 003 850 00326 0000	23,842	315.39
2012	120 Highgate Dr.	2518 003 850 00327 0000	30,167	399.06
		<b>Total</b>	<b>452,259</b>	<b>\$ 5,982.65</b>

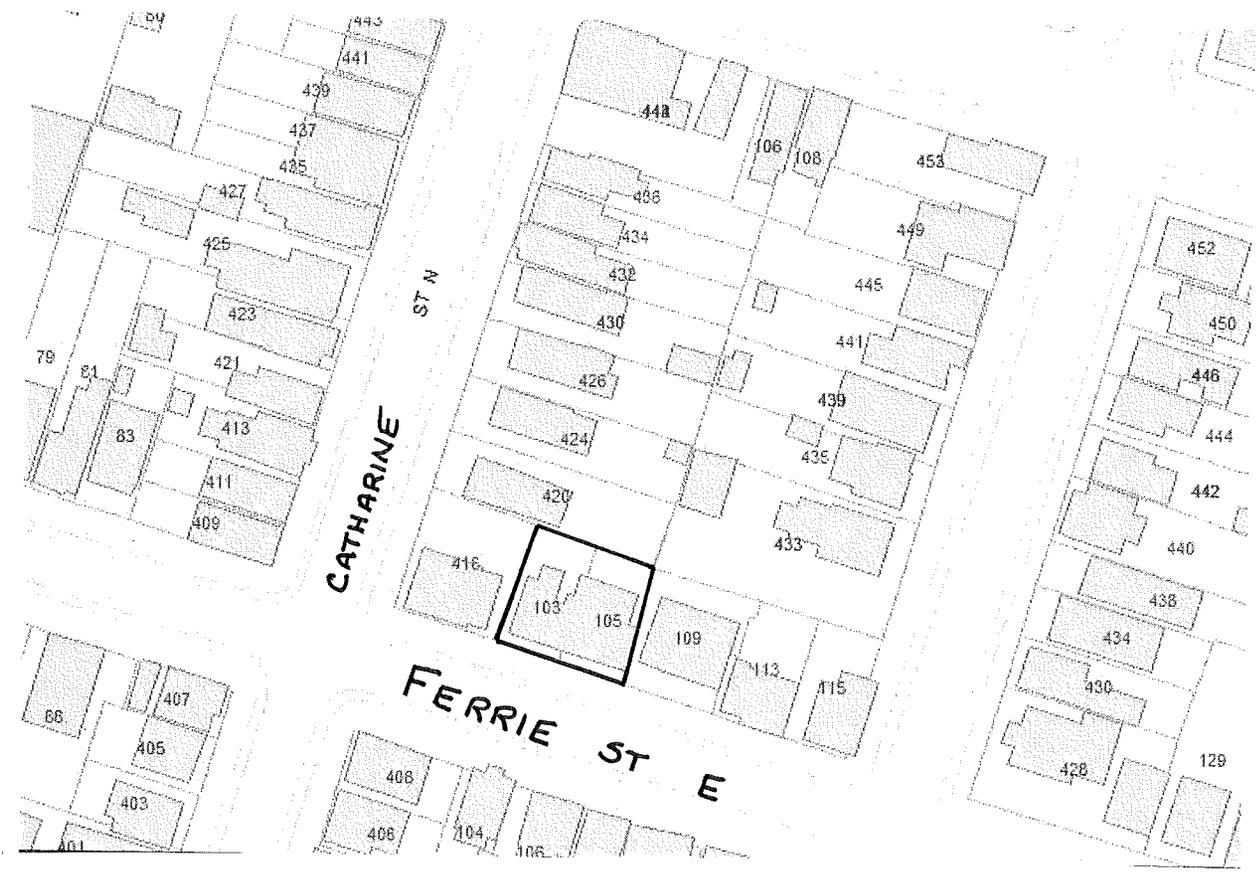
(e) **Roll #2518 003 850 19200 0000** – (36 Leckie Ave., Stoney Creek) in the amount of \$3,035.91 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	36 Leckie Ave.	2518 003 850 19200 0000	167,473	\$ 2,215.40
2012	34 Leckie Ave.	2518 003 850 19100 0000	62,027	820.51
		<b>Total</b>	<b>229,500</b>	<b>\$ 3,035.91</b>

(f) **Roll #2518 003 020 17200 0000** – (482 Glover Rd., Stoney Creek) in the amount of \$2,695.98 be split amongst the two newly created lots listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>TAX AMOUNT</b>
2012	35 Springbreeze Hts.	2518 003 020 17200 0000	72,000	\$ 907.07
2012	482 Glover Rd.	2518 003 020 17210 0000	142,000	1,788.91
		<b>Total</b>	<b>214,000</b>	<b>\$ 2,695.98</b>

Map identifying 105 Ferrie St. E., Hamilton;



Map identifying 31 Warwick Rd., Stoney Creek;

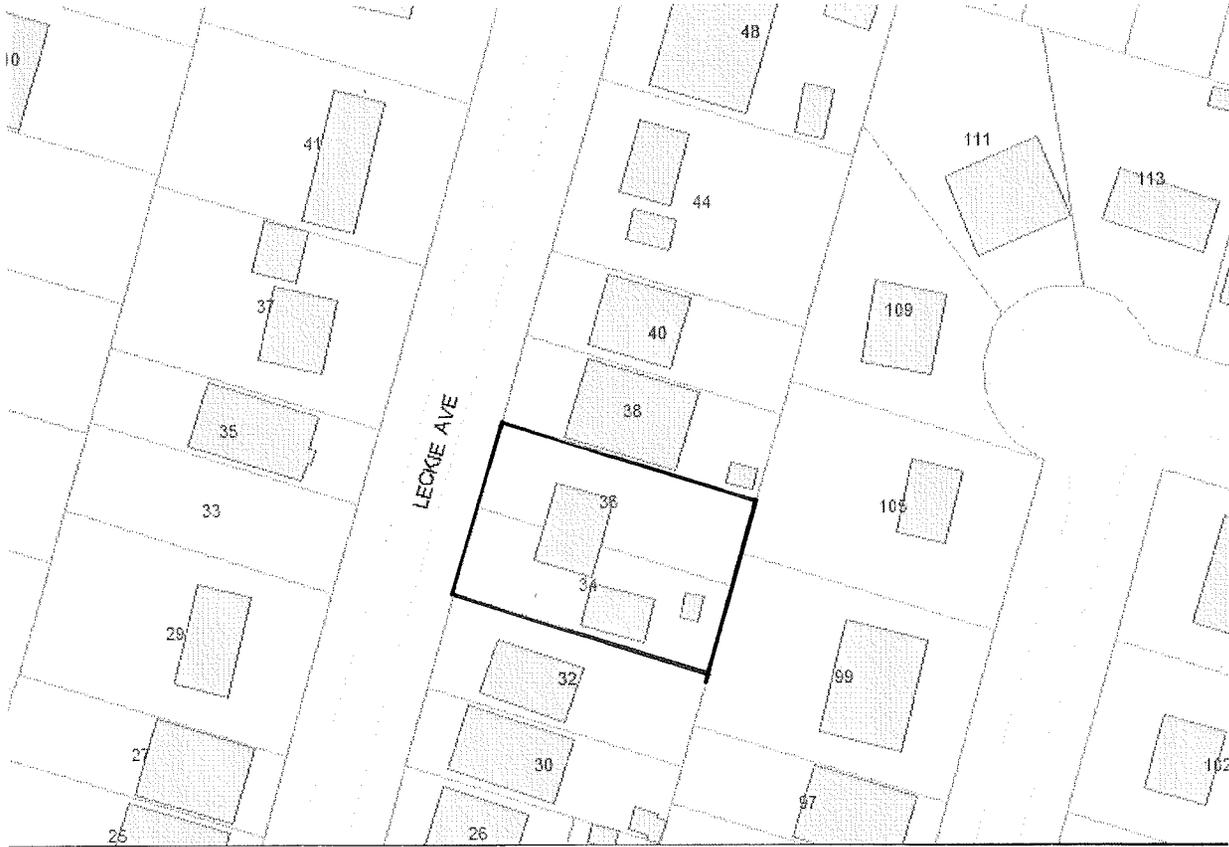




Map identifying 82 Highgate Dr., Stoney Creek;



Map identifying 36 Leckie Ave., Stoney Creek;



Map identifying 482 Glover Rd., Stoney Creek;

