



**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 8 and 13
<b>COMMITTEE DATE:</b> January 17, 2013	
<b>SUBJECT/REPORT NO:</b> Treasurer's Apportionment of Land Taxes (FCS13001) (Wards 8 and 13)	
<b>SUBMITTED BY:</b> Mike Zegarac Acting General Manager, Finance & Corporate Services Department	<b>PREPARED BY:</b> Dianne Bartol (905) 546-2424 ext. 4404
<b>SIGNATURE:</b>	

**RECOMMENDATION**

- (a) That the 2011 land taxes in the amount of \$43,866.71 for 531 Rymal Rd. W., Hamilton (Roll #2518 081 101 08210 0000 and Roll #2518 081 101 08591 0000) be apportioned and split amongst the forty-eight newly created parcels as set out in Appendix A to Report FCS13001;
- (b) That the 2012 land taxes in the amount of \$4,511.13 for 316 MacNab St., Dundas (Roll #2518 260 140 33400 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS13001.

**EXECUTIVE SUMMARY**

Assessment and therefore taxes levied on Roll #2518 081 101 08210 0000 and Roll #2518 081 101 08591 0000 (531 Rymal Rd. W., Hamilton) for the year 2011 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 forty-eight newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll#2518 260 140 33400 0000 (316 MacNab St., Dundas) for the year 2012 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.

**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 FCS13001 – Apportionment of Taxes  
Appendix B to Report FCS13001 – Maps identifying the location of the properties being apportioned.

**APPORTIONMENT OF TAXES**

That the original land taxes recorded against;

- (a) **Roll #2518 081 101 08591 0000** – (531 Rymal Rd. W., Hamilton) in the amount of \$43,866.71 be split amongst the forty-eight newly created lots listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>TAX AMOUNT</b>
2011	0 Rymal Rd. W.	2518 081 101 08210 0000	180,083	\$ 2,663.92
2011	3 Raphael Court	2518 081 101 08991 0000	61,133	904.32
2011	7 Raphael Court	2518 081 101 08992 0000	58,384	863.65
2011	11 Raphael Court	2518 081 101 08993 0000	58,935	871.80
2011	15 Raphael Court	2518 081 101 08994 0000	58,384	863.65
2011	19 Raphael Court	2518 081 101 08995 0000	64,443	953.28
2011	23 Raphael Court	2518 081 101 08996 0000	63,341	936.98
2011	20 Raphael Court	2518 081 101 08997 0000	60,036	888.09
2011	16 Raphael Court	2518 081 101 08998 0000	64,994	961.43
2011	12 Raphael Court	2518 081 101 08999 0000	57,833	855.50
2011	8 Raphael Court	2518 081 101 09000 0000	57,282	847.35
2011	4 Raphael Court	2518 081 101 09001 0000	58,935	871.80
2011	7 Bernini Court	2518 081 101 09002 0000	69,400	1,026.62
2011	11 Bernini Court	2518 081 101 09003 0000	64,994	961.43
2011	15 Bernini Court	2518 081 101 09004 0000	69,400	1,026.62
2011	19 Bernini Court	2518 081 101 09005 0000	67,748	1,002.17
2011	20 Bernini Court	2518 081 101 09006 0000	58,935	871.80
2011	16 Bernini Court	2518 081 101 09007 0000	59,486	879.95
2011	12 Bernini Court	2518 081 101 09008 0000	56,732	839.22
2011	8 Bernini Court	2518 081 101 09009 0000	55,630	822.91
2011	4 Bernini Court	2518 081 101 09010 0000	55,630	822.91
2011	12 Giotto Lane	2518 081 101 09011 0000	56,732	839.22
2011	8 Giotto Lane	2518 081 101 09012 0000	55,630	822.91

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>TAX AMOUNT</b>
2011	4 Giotto Lane	2518 081 101 09013 0000	58,935	871.80
2011	7 Michelangelo Lane	2518 081 101 09014 0000	56,181	831.06
2011	11 Michelangelo Lane	2518 081 101 09015 0000	56,181	831.06
2011	15 Michelangelo Lane	2518 081 101 09016 0000	55,630	822.91
2011	19 Michelangelo Lane	2518 081 101 09017 0000	55,079	814.76
2011	23 Michelangelo Lane	2518 081 101 09018 0000	55,079	814.73
2011	57 Michelangelo Lane	2518 081 101 09019 0000	59,486	879.95
2011	64 Michelangelo Lane	2518 081 101 09020 0000	53,978	798.48
2011	60 Michelangelo Lane	2518 081 101 09021 0000	53,978	798.48
2011	56 Michelangelo Lane	2518 081 101 09022 0000	56,732	839.22
2011	52 Michelangelo Lane	2518 081 101 09023 0000	60,036	888.09
2011	48 Michelangelo Lane	2518 081 101 09024 0000	58,935	871.80
2011	44 Michelangelo Lane	2518 081 101 09025 0000	56,181	831.06
2011	40 Michelangelo Lane	2518 081 101 09026 0000	53,978	798.48
2011	34 Michelangelo Lane	2518 081 101 09027 0000	53,978	798.48
2011	28 Michelangelo Lane	2518 081 101 09028 0000	53,978	798.48
2011	22 Michelangelo Lane	2518 081 101 09029 0000	53,978	798.48
2011	61 Eagleleglen Way	2518 081 101 09030 0000	53,978	798.48
2011	65 Eagleleglen Way	2518 081 101 09031 0000	53,978	798.48
2011	69 Eagleleglen Way	2518 081 101 09032 0000	53,978	798.48
2011	73 Eagleleglen Way	2518 081 101 09033 0000	53,978	798.48
2011	77 Eagleleglen Way	2518 081 101 09034 0000	53,978	798.48
2011	81 Eagleleglen Way	2518 081 101 09035 0000	53,978	798.48
2011	85 Eagleleglen Way	2518 081 101 09036 0000	56,732	839.22
2011	Bellini Lane	2518 081 101 09037 0000	118,421	1,751.76
		<b>Total</b>	<b>2,965,444</b>	<b>\$43,866.71</b>

(b) **Roll #2518 260 140 33400 0000** – (316 MacNab St., Dundas) in the amount of \$4,511.13 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	316 MacNab St.	2518 260 140 33400 0000	248,700	\$ 3,233.19
2012	325 Mill St.	2518 260 140 34410 0000	98,300	1,277.94
		<b>Total</b>	<b>347,000</b>	<b>\$ 4,511.13</b>



Map identifying 316 MacNab St., Dundas;

