

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Taxation Division

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: Wards 10 and 11
COMMITTEE DATE: December 10, 2012	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes for Properties in Stoney Creek and Glanbrook (FCS12005(g)) (Wards 10 and 11)	
SUBMITTED BY: Roberto Rossini General Manager Finance & Corporate Services Department	PREPARED BY: Dianne Bartol (905) 546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

- (a) That the 2012 land taxes in the amount of \$2,804 for 161 Roxborough Ave. (Roll #2518 003 285 18400 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS12005(g);
- (b) That the 2011 land taxes in the amount of \$50,922 for 1824 Rymal Rd. E., Glanbrook (Roll #2518 901 130 66600 0000) be apportioned and split amongst the four newly created parcels as set out in Appendix A to Report FCS12005(g);
- (c) That the 2012 land taxes in the amount of \$10,343 for 0 Pelech Cres., Glanbrook (Roll #2518 901 130 00681 0000) be apportioned and split amongst the twenty-six newly created parcels as set out in Appendix A to Report FCS12005(g).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 003 285 18400 0000 (161 Roxborough Ave., 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

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need to be apportioned amongst the two newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 901 130 66600 0000 (1824 Rymal Rd. E., Glanbrook) 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 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 901 130 00681 0000 (0 Pelech Cres., Glanbrook) 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 twenty-six 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

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

APPORTIONMENT OF TAXES

That the original land taxes recorded against;

- (a) **Roll #2518 003 285 18400 0000** – (161 Roxborough Ave., Stoney Creek) in the amount of \$2,803.51 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	161 Roxborough Ave.	2518 003 285 18300 0000	73,477	\$ 949.27
2012	157 Roxborough Ave.	2518 003 285 18400 0000	143,523	1,854.24
		Total	217,000	\$ 2,803.51

- (b) **Roll #2518 901 130 66600 0000** – (1824 Rymal Rd. E., Glanbrook) in the amount of \$50,921.60 be split amongst the four newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	1824 Rymal Rd. E.	2518 901 130 66650 0000	3,245,798	\$ 40,913.23
2012	1816 Rymal Rd. E.	2518 901 130 66700 0000	276,000	3,478.98
2012	374 Pinehill Dr.	2518 901 130 66725 0000	283,000	3,567.21
2012	0 Pinehill Dr.	2518 901 130 66750 0000	235,000	2,962.17
		Total	4,039,798	\$ 50,921.59

- (c) **Roll #2518 901 130 00681 0000** – (0 Pelech Cres., Glanbrook) in the amount of \$10,343.45 be split amongst the twenty-six newly created lots listed below:

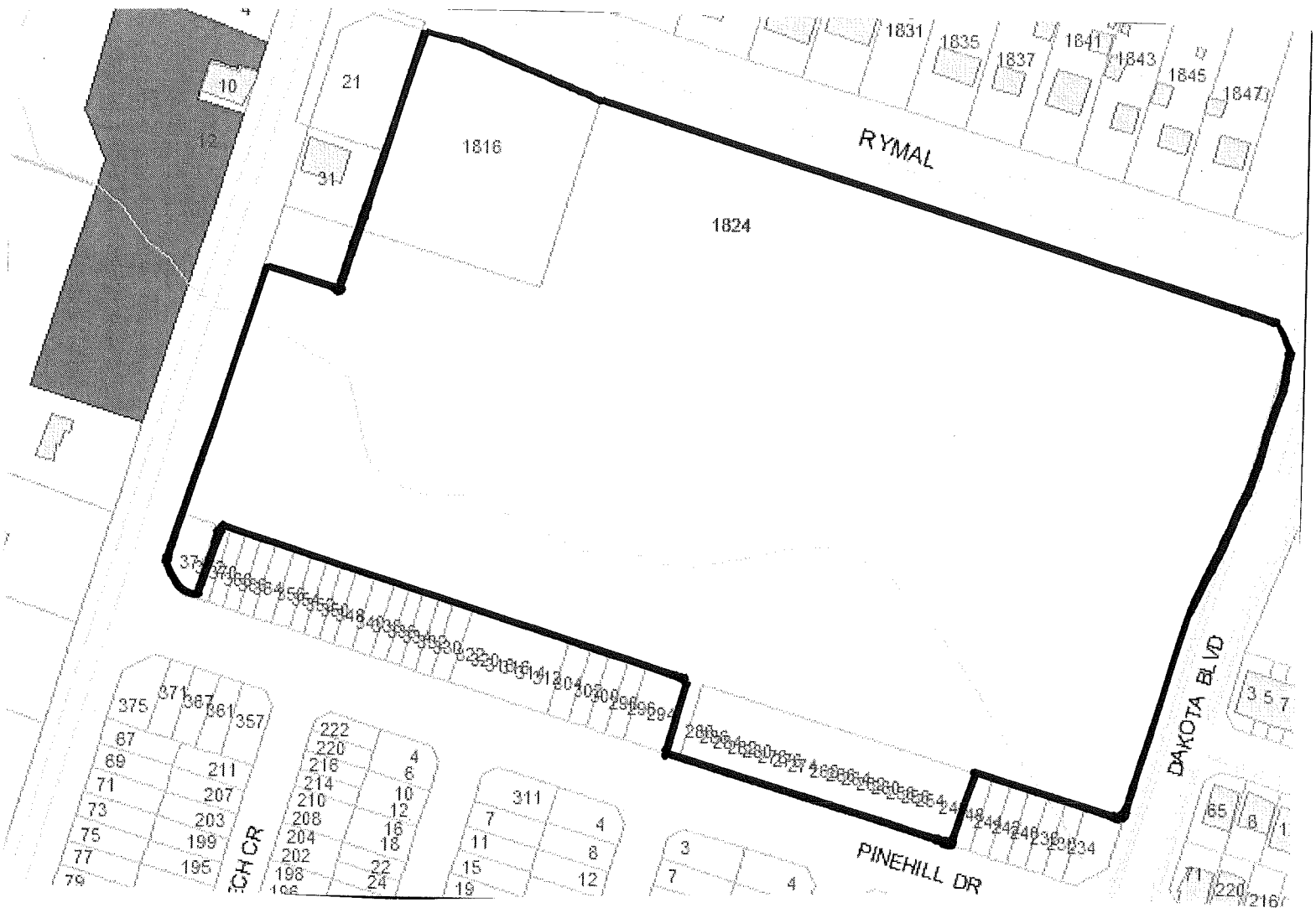
YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	74 Aster Ave.	2518 901 130 00802 0000	33,055	\$ 399.42
2012	72 Aster Ave.	2518 901 130 00803 0000	32,205	389.15
2012	70 Aster Ave.	2518 901 130 00804 0000	32,205	389.15
2012	68 Aster Ave.	2518 901 130 00805 0000	32,205	389.15
2012	66 Aster Ave.	2518 901 130 00806 0000	32,205	389.15
2012	64 Aster Ave.	2518 901 130 00807 0000	33,900	409.63
2012	60 Aster Ave.	2518 901 130 00808 0000	34,465	416.46
2012	58 Aster Ave.	2518 901 130 00809 0000	32,770	395.98
2012	56 Aster Ave.	2518 901 130 00810 0000	32,770	395.98

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	54 Aster Ave.	2518 901 130 00811 0000	32,770	395.98
2012	52 Aster Ave.	2518 901 130 00812 0000	35,030	423.28
2012	4 Carnation St.	2518 901 130 00813 0000	35,030	423.28
2012	6 Carnation St.	2518 901 130 00814 0000	32,488	392.57
2012	8 Carnation St.	2518 901 130 00815 0000	32,488	392.57
2012	10 Carnation St.	2518 901 130 00816 0000	32,488	392.57
2012	12 Carnation St.	2518 901 130 00817 0000	32,488	392.57
2012	14 Carnation St.	2518 901 130 00818 0000	35,048	423.49
2012	30 Cornflower Cres.	2518 901 130 00819 0000	32,770	395.98
2012	32 Cornflower Cres	2518 901 130 00820 0000	31,923	385.74
2012	34 Cornflower Cres	2518 901 130 00821 0000	31,923	385.74
2012	36 Cornflower Cres	2518 901 130 00822 0000	31,923	385.74
2012	38 Cornflower Cres	2518 901 130 00823 0000	31,923	385.74
2012	40 Cornflower Cres	2518 901 130 00824 0000	32,770	395.98
2012	9 Carnation St.	2518 901 130 00825 0000	33,335	402.79
2012	7 Carnation St.	2518 901 130 00826 0000	32,488	392.57
2012	5 Carnation St.	2518 901 130 00827 0000	33,335	402.79
		Total	856,000	\$ 10,343.45

Map identifying 161 Roxborough Ave., Stoney Creek;



Map identifying 1824 Rymal Rd. E., Glanbrook;



Map identifying 0 Pelech Cres., Stoney Creek;

