



CITY OF HAMILTON

**CORPORATE SERVICES DEPARTMENT
Taxation Division**

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: Ward 14
COMMITTEE DATE: July 10, 2013	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes (FCS13001(c)) Ward 14	
SUBMITTED BY: Mike Zegarac Acting General Manager, Finance & Corporate Services	PREPARED BY: Dianne Bartol 905-546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

That the 2013 land taxes in the amount of \$6,012 for 1214 Highway 8, Flamborough, (Roll #2518 301 610 45600 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS13001(c).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 301 610 45600 0000 (1214 Highway 8, Flamborough) for the year 2013 did not recognize the fact that this property had been the subject of a severance. The taxes levied for the year 2013 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

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 block of land identified in this report was severed into two newly created parcels of land.

The assessment returned on the roll for the year 2013 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 assessment remained with the base roll for the 2013 taxation year, the taxes were overstated and now need to be adjusted to the newly created roll numbers.

POLICY IMPLICATIONS/LEGISLATED REQUIREMENTS

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 rolls.

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

Section 356 of the Municipal Act, 2001 permits municipalities to apportion the taxes on the land among the newly created lots. This process ensures the accurate distribution of the taxes to each property owner.

ALTERNATIVES FOR CONSIDERATION

There are no alternatives.

ALIGNMENT TO THE 2012 – 2015 STRATEGIC PLAN:

Strategic Priority #2

Valued & Sustainable Services

We deliver high quality services that meet the citizens needs and expectations, in a cost-effective and responsible manner.

Strategic Objective

2.2 Improve the City's approach to engaging and informing citizens and stakeholders.

APPENDICES / SCHEDULES

Appendix A to Report FCS13001(c) – Apportionment of Taxes

Appendix B to Report FCS13001(c) – Map identifying the location of the properties being apportioned.

APPORTIONMENT OF TAXES

That the original land taxes recorded against:

Roll #2518 301 610 45600 0000 – (1214 Highway 8, Flamborough) in the amount of \$6,012 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2013	1214 Highway 8	2518 301 610 45600 0000	446,456	\$ 4,868.00
2013	1240 Seaton Rd.	2518 301 610 45610 0000	474,694	1,14400.
		Total	921,150	\$ 6,012.00

Map identifying 1214 Highway 8, Flamborough

