

**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 14 & 15
<b>COMMITTEE DATE:</b> August 14, 2013	
<b>SUBJECT/REPORT NO:</b> Treasurer's Apportionment of Land Taxes (FCS13001(d)) Wards 14 & 15	
<b>SUBMITTED BY:</b> Mike Zegarac Acting General Manager, Finance & Corporate Services	<b>PREPARED BY:</b> Dianne Bartol 905-546-2424 ext. 4404
<b>SIGNATURE:</b>	

**RECOMMENDATION**

- (a) That the 2013 land taxes in the amount of \$6,257 for 401 Lynden Road, Ancaster (Roll #2518 140 210 28000 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS13001(d).
- (b) That the 2013 land taxes in the amount of \$3,399 for 117 Rockcliffe Road, Flamborough (Roll #2518 303 330 31800 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS13001(d).

**EXECUTIVE SUMMARY**

Assessment and therefore taxes levied on Roll #2518 140 210 28000 0000 (401 Lynden Rd., Ancaster) 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.

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***Alternatives for Consideration – Not Applicable***

**FINANCIAL / STAFFING / LEGAL IMPLICATIONS**

**Financial:** Taxes owing against the original parcels 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 two newly created parcels of land.

The assessments returned on the roll for the year 2013 reflect the value for the original parcels of land. The Municipal Property Assessment Corporation (MPAC) produced severance information forms for the assessment originally levied and identified the split amongst the new parcels of land. Since the original assessments remained with the base rolls 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 values 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 amongst 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(d) – Apportionment of Taxes

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

**APPORTIONMENT OF TAXES**

That the original land taxes recorded against;

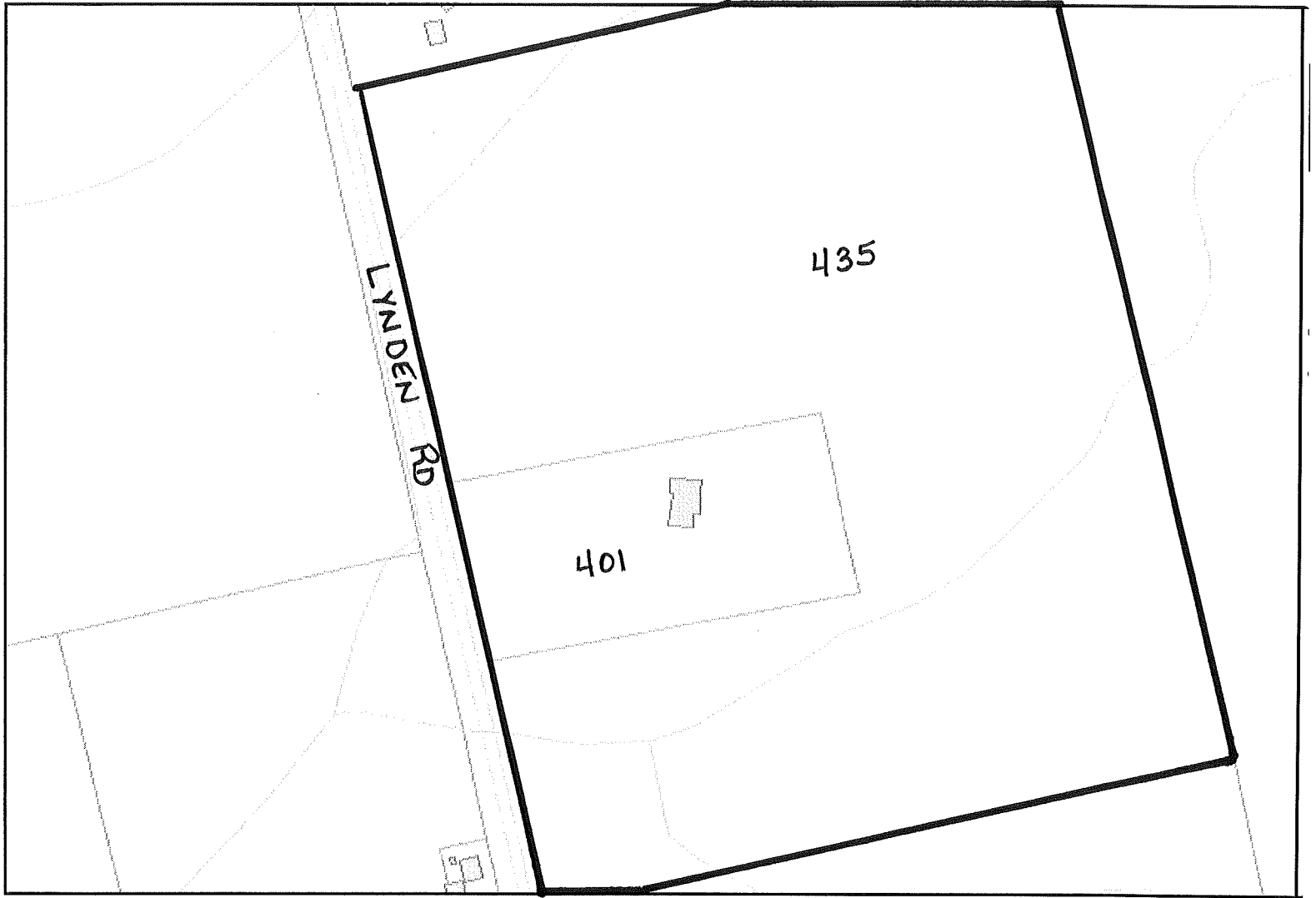
- (a) **Roll #2518 140 210 28000 0000** – (401 Lynden Road, Ancaster) in the amount of \$6,257 be split amongst the two newly created lots listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>TAX AMOUNT</b>
2013	401 Lynden Rd.	2518 140 210 28000 0000	492,795	\$ 5,634
2013	1240 Seaton Rd.	2518 140 210 28020 0000	256,455	623
		<b>Total</b>	<b>749,250</b>	<b>\$ 6,012</b>

- (b) **Roll #2518 303 330 31800 0000** – (117 Rockcliffe Road, Flamborough) in the amount of \$3,399 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>
2013	111 Rockcliffe Rd.	2518 303 330 31800 0000	174,782	\$ 2,233
2013	117 Rockcliffe Rd.	2518 303 330 31900 0000	91,218	1,166
		<b>Total</b>	<b>266,000</b>	<b>\$ 3,399</b>

Map identifying 401 Lynden Rd., Ancaster:



Map identifying 117 Rockcliffe Rd., Flamborough:

