

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Taxation Division

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: Ward 15
COMMITTEE DATE: September 9, 2013	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes (FCS13001(e)) (Ward 15)	
SUBMITTED BY: Mike Zegarac Acting General Manager, Finance & Corporate Services	PREPARED BY: Dianne Bartol 905-546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

That the 2012 land taxes in the amount of \$1,980 for 103 Sadielou Boulevard, Flamborough (Roll #2518 303 420 04794 0000) be apportioned and split amongst the four newly created parcels as set out in Appendix A to Report FCS13001(e).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 303 420 04794 0000 (103 Sadielou Boulevard, Flamborough) for the year 2012 did not recognize the fact that this property had been the subject of a severance. The taxes levied for the year 2012 need to be apportioned amongst the four 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 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 block of land identified in this report was severed into four newly created parcels of land.

The assessment returned on the roll for the year 2012 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 on the original parcel of land and identified the split amongst the newly created parcels of land. Since the original assessment remained with the base roll for the 2012 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(e) – Apportionment of Taxes
Appendix B to Report FCS13001(e) – Map identifying the location of the property being apportioned.

APPORTIONMENT OF TAXES

That the original land taxes recorded against;

Roll #2518 303 420 04794 0000 – (103 Sadielou Boulevard, Flamborough) in the amount of \$1,980 be split amongst the four newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2013	103 Sadielou Blvd.	2518 303 420 04794 0000	41,335	\$ 499
2013	101 Sadielou Blvd.	2518 303 420 04796 0000	40,666	491
2013	99 Sadielou Blvd.	2518 303 420 04797 0000	40,666	491
2013	97 Sadielou Blvd.	2518 303 420 04798 0000	41,333	499
		Total	164,000	\$ 1,980

Map identifying 103 Sadielou Boulevard, Flamborough

