

**CITY OF HAMILTON**

**CORPORATE SERVICES DEPARTMENT**  
**Taxation Division**

<b>TO:</b> Chair and Members Audit, Finance and Administration Committee	<b>WARD(S) AFFECTED:</b> Ward 15
<b>COMMITTEE DATE:</b> October 8, 2013	
<b>SUBJECT/REPORT NO:</b> Treasurer's Apportionment of Land Taxes (FCS13001(f)) (Ward 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**

That the 2012 land taxes in the amount of \$1,920 for 2 McCurdy Avenue, Flamborough, (Roll #2518 303 420 04835 0000) be apportioned and split amongst the three newly created parcels as set out in Appendix A to Report FCS13001(f).

**EXECUTIVE SUMMARY**

Assessment and therefore taxes levied on Roll #2518 303 420 04835 0000 (2 McCurdy Avenue, 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 three 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 FCS13001(f) was severed into three 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(f) – Apportionment of Taxes

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

**APPORTIONMENT OF TAXES**

That the original land taxes recorded against:

**Roll #2518 303 420 04835 0000** – (2 McCurdy Ave., Flamborough) in the amount of \$1,920 be split amongst the three newly created lots listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>TAX AMOUNT</b>
2013	McCurdy Ave.	2518 303 420 04835 0000	53,142	\$ 642
2013	McCurdy Ave.	2518 303 420 04837 0000	52,285	631
2013	McCurdy Ave.	2518 303 420 04838 0000	53,573	647
		<b>Total</b>	<b>164,000</b>	<b>\$ 1,920</b>

Map identifying 2 McCurdy Ave., Flamborough;

