

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Taxation Division

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

RECOMMENDATION

- (a) That the 2012 land taxes in the amount of \$1,980 for 113 Sadielou Boulevard, Flamborough, (Roll #2518 303 420 04789 0000) be apportioned and split amongst the four newly created parcels, as set out in Appendix "A" to Report FCS13001(g).
- (b) That the 2012 land taxes in the amount of \$1,980 for 90 Bousfield Rise, Flamborough, (Roll #2518 303 420 04825 0000) be apportioned and split amongst the four newly created parcels, as set out in Appendix "A" to Report FCS13001(g).
- (c) That the 2012 land taxes in the amount of \$1,980 for 102 Bousfield Rise, Flamborough, (Roll #2518 303 420 04830 0000) be apportioned and split amongst the four newly created parcels, as set out in Appendix "A" to Report FCS13001(g).
- (d) That the 2012 land taxes in the amount of \$2,004 for 39 Bousfield Court, Flamborough, (Roll #2518 303 420 04850 0000) be apportioned and split

amongst the three newly created parcels, as set out in Appendix "B" to Report FCS13001(g).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 303 420 04789 0000 (113 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.

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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 FCS13001(g) were severed into newly created parcels of land.

The assessments returned on the roll for the year 2012 reflect the values for the original parcels of land. The Municipal Property Assessment Corporation (MPAC) produced severance information forms for the assessment originally levied on the original parcels of land and identified the split amongst the newly created lots. Since the original assessments remained with the base rolls 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 severances.

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(g) – Apportionment of Taxes

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

APPORTIONMENT OF TAXES

That the original land taxes recorded against:

- (a) **Roll #2518 303 420 04789 0000** – (113 Sadielou Blvd., 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
2012	113 Sadielou Blvd.	2518 303 420 04789 0000	41,335	\$ 499
2012	111 Sadielou Blvd.	2518 303 420 04791 0000	40,666	491
2012	109 Sadielou Blvd.	2518 303 420 04792 0000	40,666	491
2012	107 Sadielou Blvd.	2518 303 420 04793 0000	41,333	499
		Total	164,000	\$ 1,980

- (b) **Roll #2518 303 420 04825 0000** – (90 Bousfield Rise, 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
2012	90 Bousfield Rise	2518 303 420 04825 0000	41,335	\$ 499
2012	92 Bousfield Rise	2518 303 420 04827 0000	40,666	491
2012	94 Bousfield Rise	2518 303 420 04828 0000	40,666	491
2012	96 Bousfield Rise	2518 303 420 04829 0000	41,333	499
		Total	164,000	\$ 1,980

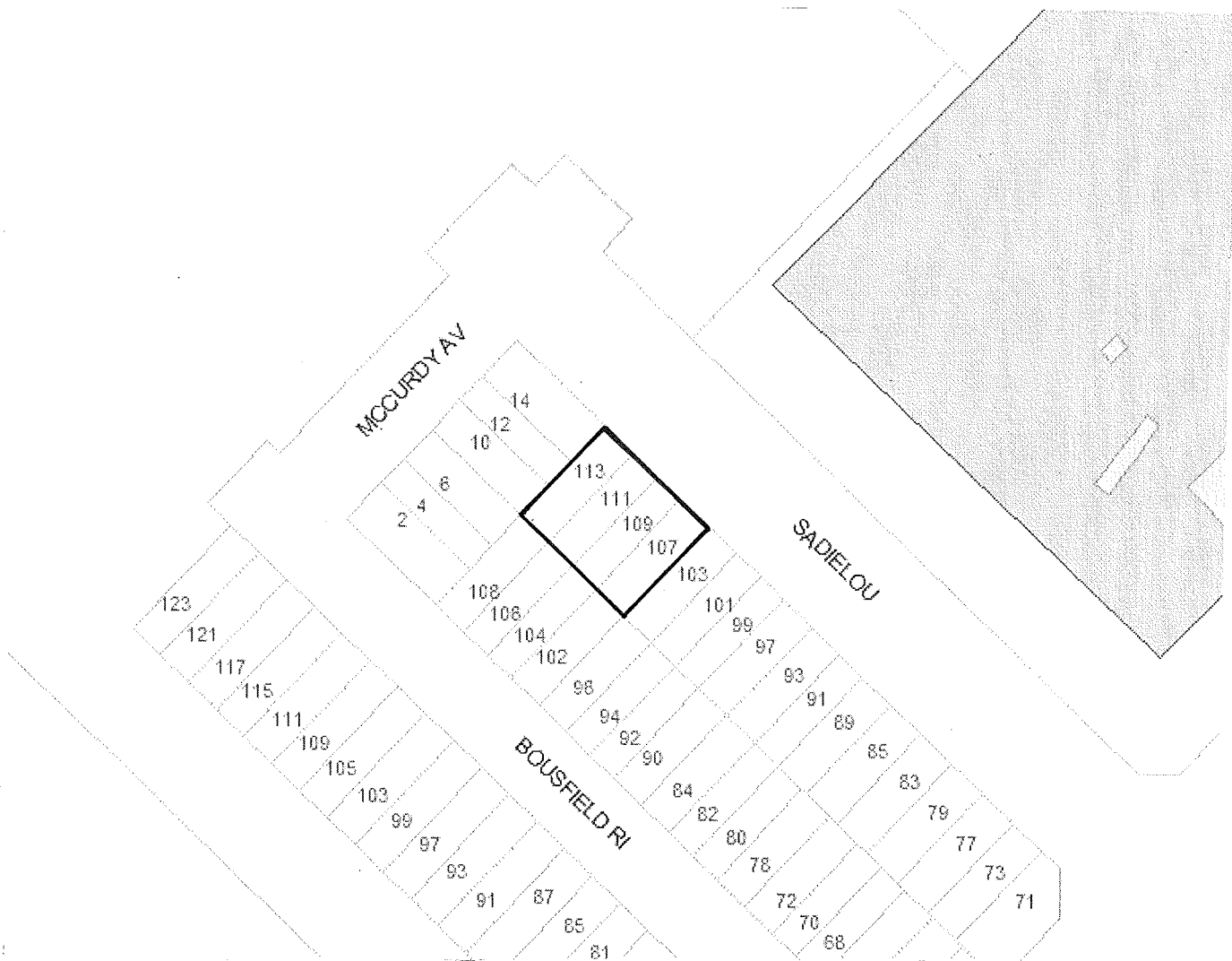
- (c) **Roll #2518 303 420 04830 0000** – (102 Bousfield Rise, Flamborough) in the amount of \$1,980 be split amongst the four newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	102 Bousfield Rise	2518 303 420 04830 0000	41,335	\$ 499
2012	104 Bousfield Rise	2518 303 420 04832 0000	40,666	491
2012	106 Bousfield Rise	2518 303 420 04833 0000	40,666	491
2012	108 Bousfield Rise	2518 303 420 04834 0000	41,333	499
		Total	164,000	\$ 1,980

(d) Roll #2518 303 420 04850 0000 – (39 Bousefield Court, Flamborough) in the amount of \$2,004 be split amongst the three newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	39 Bousefield Court	2518 303 420 04850 0000	57,050	\$ 688
2012	43 Bousefield Court	2518 303 420 04852 0000	54,475	658
2012	45 Bousefield Court	2518 303 420 04853 0000	54,475	658
		Total	166,000	\$ 2,004

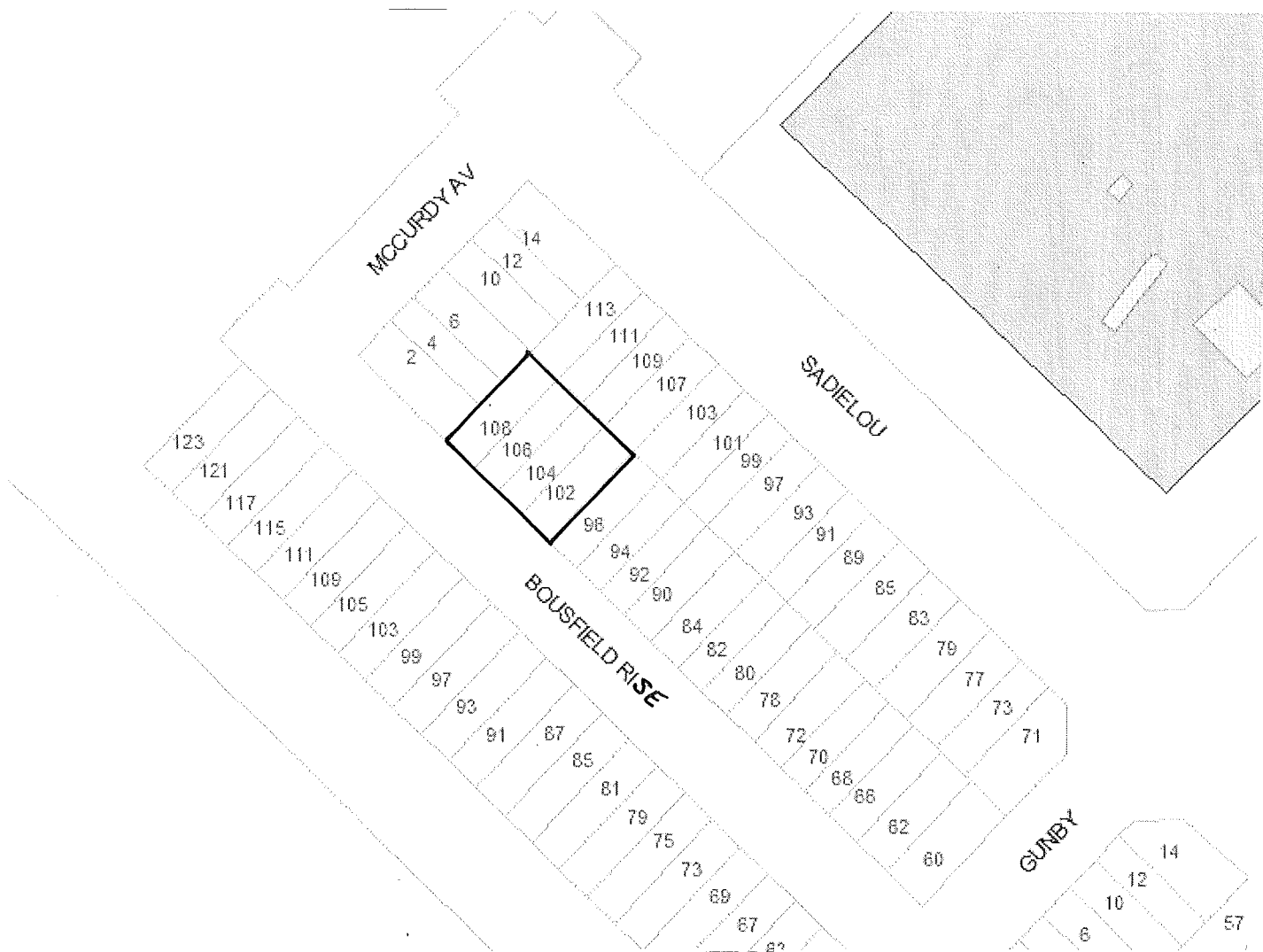
Map identifying 113 Sadielou Boulevard, Flamborough;



Map identifying 90 Bousfield Rise, Flamborough;



Map identifying 102 Bousfield Rise, Flamborough;



Map identifying 39 Bousfield Court, Flamborough;

