



CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Taxation Division

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: Ward 2
COMMITTEE DATE: February 11, 2013	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes (FCS13001(b)) (Ward 2)	
SUBMITTED BY: Mike Zegarac Acting General Manager, Finance & Corporate Services	PREPARED BY: Dianne Bartol 905 546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

That the 2009 and 2010 land taxes in the amount of \$1,843 for 0 Bay St. N., Hamilton (Roll #2518 020 123 00050 0000) be apportioned and split amongst the three newly created parcels as set out in Appendix A to Report FCS13001(b).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 020 123 00050 0000 (0 Bay St. N., Hamilton) for the years 2009 and 2010 did not recognize the fact that this property had been the subject of a severance. The taxes levied in the years 2009 and 2010 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 (for Recommendation(s) only)

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 several newly created parcels of land.

The assessment returned on the roll for the years 2009 and 2010 reflect 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 2009 and 2010 taxation years, the taxes were overstated and now need to be adjusted to the newly created roll numbers.

POLICY IMPLICATIONS

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 roll.

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.

ALTERNATIVES FOR CONSIDERATION

There are no alternatives.

CORPORATE STRATEGIC PLAN

Focus Areas: 1. Skilled, Innovative and Respectful Organization, 2. Financial Sustainability,
3. Intergovernmental Relationships, 4. Growing Our Economy, 5. Social Development,
6. Environmental Stewardship, 7. Healthy Community

Skilled, Innovative and Respectful Organization.

APPENDICES / SCHEDULES

Appendix A to Report FCS13001(b) – Apportionment of Taxes
Appendix B to Report FCS13001(b) – Map identifying the location of the properties
being apportioned.

APPORTIONMENT OF TAXES

That the original land taxes recorded against;

Roll #2518 020 123 00050 0000 – (0 Bay St. N., Hamilton) in the amount of \$1,843.04 be split amongst the three newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2009	0 Bay St. N.	2518 020 123 00050 0000	3,038	\$ 131.35
2010	0 Bay St. N.	2518 020 123 00050 0000	3,225	139.44
2009	0 Bay St. N.	2518 020 123 00052 0000	13,780	595.83
2010	0 Bay St. N.	2518 020 123 00052 0000	14,630	632.58
2009	0 Bay St. N.	2518 020 123 01300 0000	3,857	166.77
2010	0 Bay St. N.	2518 020 123 01300 0000	4,095	177.07
		Total	42,625	\$ 1,843.04

Map identifying 0 Bay St. N., Hamilton;

