



CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
Taxation Division

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	July 8, 2015
SUBJECT/REPORT NO:	Treasurer's Apportionment of Land Taxes (FCS15012(b)) (Wards 5, 8, 9, 11, 14 & 15)
WARD(S) AFFECTED:	Wards 5, 8, 9, 11, 14 & 15
PREPARED BY:	Dianne Bartol (905) 546-2424, Ext. 4404
SUBMITTED BY:	Mike Zegarac General Manager Finance & Corporate Services Department
SIGNATURE:	

RECOMMENDATION

- (a) That the 2015 land taxes in the amount of \$4,625 for 157-165 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10550 0000) be apportioned and split amongst the five newly created parcels as set out in Appendix A to Report FCS15012(b);
- (b) That the 2015 land taxes in the amount of \$73,806 for 6-50 Derek Drive, Hamilton, be apportioned and split amongst the twelve newly created parcels as set out in Appendix A to Report FCS15012(b);
- (c) That the 2015 land taxes in the amount of \$1,788 for 32-34 Summerberry Way, Hamilton, (Roll #2518 080 961 01955 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(b);
- (d) That the 2015 land taxes in the amount of \$1,736 for 91-93 Summerberry Way, Hamilton, (Roll #2518 080 961 01997 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(b);
- (e) That the 2015 land taxes in the amount of \$1,736 for 97-99 Summerberry Way, Hamilton, (Roll #2518 080 961 02000 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(b);

- (f) That the 2015 land taxes in the amount of \$1,736 for 109-111 Summerberry Way, Hamilton, (Roll #2518 080 961 02006 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(b);
- (g) That the 2015 land taxes in the amount of \$2,130 for 3291-3303 Jerseyville Rd W., Ancaster, (Roll #2518 140 210 05200 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(b);
- (h) That the 2015 land taxes in the amount of \$7,247 for 77-89 Lupo Drive, Flamborough, (Roll #2518 303 350 60700 0000) be apportioned and split amongst the seven newly created parcels as set out in Appendix A to Report FCS15012(b);
- (i) That the 2015 land taxes in the amount of \$6,618 for 67-73 Lupo Drive, Flamborough, (Roll #2518 303 350 60710 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix A to Report FCS15012(b);
- (j) That the 2015 land taxes in the amount of \$5,963 for 39-49 Lupo Drive, Flamborough, (Roll #2518 303 350 60730 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix A to Report FCS15012(b);
- (k) That the 2015 land taxes in the amount of \$14,098 for 71-117 Charleswood Cres., Glanbrook, (Roll #2518 901 130 08010 0000) be apportioned and split amongst the twenty-four newly created parcels as set out in Appendix A to Report FCS15012(b);
- (l) That the 2015 land taxes in the amount of \$11,605 for 82-118 Charleswood Cres., Glanbrook, (Roll #2518 901 130 08030 0000) be apportioned and split amongst the eighteen newly created parcels as set out in Appendix A to Report FCS15012(b);
- (m) That the 2015 land taxes in the amount of \$11,681 for 2-38 Charleswood Cres., Glanbrook, (Roll #2518 901 130 08050 0000) be apportioned and split amongst the nineteen newly created parcels as set out in Appendix A to Report FCS15012(b);
- (n) That the 2015 land taxes in the amount of \$4,269 for 9832 Twenty Rd, Glanbrook, (Roll #2518 902 110 06600 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(b);

- (o) That the 2015 land taxes in the amount of \$7,567 for 9704 Twenty Rd, Glanbrook, (Roll #2518 902 110 08202 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(b).

EXECUTIVE SUMMARY

Assessment, and therefore taxes levied on the properties identified in this report, did not recognize that this property has been subject to a land severance. The taxes levied for the year 2015 need to be apportioned amongst the 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 this amount becoming uncollectible.

Staffing: Not Applicable.

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 (Chronology of events)

The original blocks of land identified in this report FCS15012(b) were severed into newly created lots.

The assessments returned on the roll for the year 2015 reflect the value for the original parcels of land. The Municipal Property Assessment Corporation (MPAC) produced a severance information form for the assessment originally levied on the original parcels of land and identified the split amongst the newly created lots. Since the original assessment remained with the base roll for the 2015 taxation year, the taxes were overstated and now need to be adjusted to the newly created roll numbers.

POLICY IMPLICATIONS AND 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 MPAC, identifying the split in the assessment values due to the land severance.

ANALYSIS AND RATIONAL FOR RECOMMENDATION (Include Performance Measurement/Benchmarking Data if applicable)

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 taxes to each property owner.

ALTERNATIVES FOR CONSIDERATION

(Include Financial, Staffing, Legal and Policy Implications and Pros and Cons for each alternative)

There are no alternatives.

ALIGNMENT TO THE 2012 – 2015 STRATEGIC PLAN

Strategic Priority #2

Valued & Sustainable Services

We deliver high quality services that meet citizen 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 AND SCHEDULES ATTACHED

Appendix A to Report FCS15012(b) – Apportionment of Taxes.

Appendix B to Report FCS15012(b) – Maps identifying the location of the properties being apportioned.