



AUDIT, FINANCE & ADMINISTRATION COMMITTEE

REPORT 15-008

9:30 a.m.

Wednesday, July 8, 2015

Council Chambers

Hamilton City Hall

71 Main Street West

Present: Councillors M. Pearson (Chair), A. Johnson (Vice-Chair),
A. VanderBeek, C. Collins, B. Johnson, and R. Pasuta

Absent with

Regrets: Councillor L. Ferguson - Personal

THE AUDIT, FINANCE & ADMINISTRATION COMMITTEE PRESENTS REPORT 15-008 AND RESPECTFULLY RECOMMENDS:

1. Tax Appeals under Sections 357 and 358 of the *Municipal Act, 2001* (FCS15021(d)) (City Wide) (Item 5.1)

- (a) That Appendix A attached to Audit, Finance & Administration Report 15-008 respecting the Tax Appeals processed under Section 357 of the *Municipal Act, 2001*, in the amount of \$41,063 be approved; and
- (b) That Appendix B attached to Audit, Finance & Administration Report 15-008 respecting the Tax Appeals, due to a Gross or Manifest Clerical Error, Pursuant to Section 358 of the *Municipal Act, 2001*, in the amount of \$54,463 be approved.

2. Freedom of Information Quarterly Report (January 1 to March 31, 2015) (CL15002) (City Wide) (Item 5.2)

That Report CL15002 respecting Freedom of Information Quarterly Report (January 1 to March 31, 2015), be received.

3. Tax and Rate Operating Budget Variance Report as of April 30, 2015 - Budget Control Policy Transfers (FCS15052) (City Wide) (Item 8.1)

- (a) That, in accordance with the “Budget Control Policy”, the 2015 budget restatements, transferring budget from one department/division to another with no impact on the levy, as outlined in Appendix C to Audit, Finance & Administration Report 15-008, be approved;
- (b) That, in accordance with the “Budgeted Complement Control Policy”, the 2015 complement transfers, transferring complement from one department/division to another with no impact on the levy, as outlined in Appendix D to Audit, Finance & Administration Report 15-008, be approved.

4. Treasurer's Apportionment of Land Taxes (FCS15012(b)) (Wards 5, 8, 9, 11, 14 & 15) (Item 8.2)

- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;

- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008;
- (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 E to Audit, Finance & Administration Report 15-008; and
- (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 E to Audit, Finance & Administration Report 15-008.

5. Request to Extend McMaster Innovation Park Development Charges Demolition Credits (City Wide) (Item 6.1)

That the City Development Charges demolition credits for McMaster Innovation Park (175 Longwood Road South, Hamilton, Ontario), be extended to July 31, 2017.

FOR THE INFORMATION OF COUNCIL:

(a) CHANGES TO THE AGENDA (Item 1)

The Committee Clerk advised of the following changes to the agenda:

- (i) Added as Item 4.2 – Delegation Request from Suzanne Mammel, Hamilton Halton Home Builders' Association, respecting the feasibility of implementing a municipal land transfer tax, for today's meeting.

The Agenda for the July 8, 2015 meeting of the Audit, Finance and Administration Committee was approved, as amended.

(b) DECLARATIONS OF INTEREST (Item 2)

None.

(c) APPROVAL OF MINUTES OF PREVIOUS MEETING (Item 3)

(i) June 22, 2015

The Minutes of the June 22, 2015 Audit, Finance and Administration Committee meeting were approved, as presented.

(d) DELEGATION REQUESTS (Item 4)

- (i) **Ettore Cardarelli, Government Relations Committee Chair, Matthew Thornton, Director of Government Relations – Ontario Real Estate Association, and Donna Bacher, President of the REALTORS® Association of Hamilton-Burlington, respecting Information on the Municipal Land Transfer Tax (Item 4.1)**

The delegation request submitted by Ettore Cardarelli, Government Relations Committee Chair, Matthew Thornton, Director of Government Relations – Ontario Real Estate Association, and Donna Bacher, President of the REALTORS® Association of Hamilton-Burlington, respecting Information on the Municipal Land Transfer Tax, was approved for today's meeting.

- (ii) **Suzanne Mammel, Hamilton Halton Home Builders' Association, respecting the Feasibility of Implementing a Municipal Land Transfer Tax (Added as Item 4.2)**

The delegation request submitted by Suzanne Mammel, Hamilton Halton Home Builders' Association, respecting the Feasibility of Implementing a Municipal Land Transfer Tax, was approved for today's meeting.

(e) DELEGATIONS (Item 6)

- (i) **Zach Douglas, President and CEO, McMaster Innovation Park, respecting an Annual Update on the Progress of Projects (Outstanding Business List Item) (Item 6.1)**

Mr. Douglas addressed Committee respecting an annual update on the progress of projects at McMaster Innovation Park with the aid of a PowerPoint presentation. A copy of the presentation has been retained for the official record. Mr. Douglas' comments included, but were not limited to, the following:

- History, Vision and Mission of McMaster Innovation Park (MIP)
- Tenants at MIP and the Innovation Ecosystem
- Projects on the Horizon at MIP
- Summary of Outcomes, Impacts and Performance
- Request for an Extension on Development Credits available to First Longwood Innovation Trust respecting 175 Longwood Road South, Hamilton, Ontario

The presentation from Zach Douglas, President and CEO, McMaster Innovation Park, respecting an Annual Update on the Progress of Projects, was received.

For disposition on this matter, refer to Item 5.

- (ii) **Ettore Cardarelli, Government Relations Committee Chair, Matthew Thornton, Director of Government Relations – Ontario Real Estate Association, and Donna Bacher, President of the REALTORS® Association of Hamilton-Burlington, respecting Information on the Municipal Land Transfer Tax (Added as Item 6.2)**

Mr. Cardarelli, Mr. Thornton, and Ms. Bacher addressed Committee respecting Information on the Municipal Land Transfer Tax with the aid of a PowerPoint presentation. A copy of the presentation has been retained for the official record. Comments included, but were not limited to, the following:

- Introduction of the Municipal Land Transfer Tax (MLTT) and its impact on the real estate industry and city as a whole
- MLTT and the Toronto Experience
- Unaffordable Tax Burden on Homeowners – recent study shows that MLTT would limit 3 of 4 persons ability to afford a home
- Hamilton's Competitive Advantage and 'Maintaining the Momentum'
- 92 per cent of families would consider buying a home outside of Hamilton if MLTT is introduced
- Urges Committee to not consider the study as the optics would be unfavourable

The presentation from Mr. Cardarelli, Mr. Thornton, and Ms. Bacher respecting Information on the Municipal Land Transfer Tax, was received.

(iii) Suzanne Mammel, Hamilton Halton Home Builders' Association, respecting the Feasibility of Implementing a Municipal Land Transfer Tax (Added as Item 6.3)

Mr. Allan Roshko, President, Hamilton Halton Home Builders' Association, spoke on behalf of Ms. Suzanne Mammel as she was unable to attend.

Mr. Roshko addressed Committee respecting Feasibility of Implementing a Municipal Land Transfer Tax. Mr. Roshko's comments included, but were not limited to, the following:

- Concern over the affordability of homes
- Municipal Land Transfer Tax (MLTT) runs counter intuitive to the growth and real estate demand currently experienced in Hamilton
- MLTT would curb growth and make the city less desirable
- Encourages Committee to back the position of Mayor Eisenberger and oppose the MLTT
- Good fiscal management will keep property taxes low and Hamilton should seek out alternative revenue tools – not another tax.

The verbal presentation from Mr. Allan Roshko, President, Halton Home Builders' Association respecting the Feasibility of Implementing a Municipal Land Transfer Tax, was received.

(f) **MOTIONS (Item 9)**

(i) **Amendments to the *Municipal Act, 2001*, respecting Land Transfer Taxation Powers (Item 9.1)**

WHEREAS, there is a possibility that the Province of Ontario will grant to the City of Hamilton and/or other municipalities not included in the *City of Toronto Act, 2006*, land transfer taxation power through amendments to the *Municipal Act, 2001*;

THEREFORE BE IT RESOLVED:

That the General Manager of Finance and Corporate Services be directed to report back to the Audit, Finance & Administration Committee respecting potential advantages and potential disadvantages related to the City of Hamilton having land transfer taxation power.

The above motion was **DEFEATED** on a Standing Recorded Vote as follows:

Yeas: A. Johnson
Total: 1

Nays: Collins, B. Johnson, VanderBeek, Pasuta, Pearson
Total: 5

Absent: Ferguson
Total: 1

(g) **ADJOURNMENT (Item 13)**

There being no further business, the Audit, Finance and Administration Committee adjourned at 10:36 a.m.

Respectfully submitted,

Councillor M. Pearson, Chair
Audit, Finance and Administration Committee

Denis Farr
Legislative Coordinator,
Office of the City Clerk

City of Hamilton
Corporate Services Department
Taxation Division
Section 357 Tax Appeals of the Municipal Act, 2001

357-13-151	208 Wellington St N	Gross or Manifest error - omit issued in error - house is still under construction	-2,069.53	2013
357-13-266	58 Gage Ave S	Fire on premises in November house boarded up - it is uninhabitable	-168.47	2013
357-14-013	208 Wellington St N	Gross or Manifest error - omit issued in error house - is still under construction	-2,960.17	2014
357-14-014	58 Gage Ave S	Fire on premises in November - house boarded up - it is uninhabitable	-1,838.19	2014
357-14-056	1725 Upper James St	Exempt - Hamilton Health Sciences occupying part of the building	-24,901.34	2014
357-14-089	814 Beeforth Rd	Major Renovations owners had to move off site	-475.37	2014
357-14-107	148 Parkdale Ave N	Fire in June gutted the interior on all three floors	-2,843.06	2014
357-14-146	235 Margaret Ave	Demolition of single family home	-442.82	2014
357-14-200	75 Concerto Crt	Demolition of portables - no dollar change - property is exempt	0.00	2014
357-14-255	155 James St N	Tax Class Conversion - did not meet criteria for the RT or Exempt class	0.00	2014
357-14-268	998 Upper Sherman Ave	Tax Class Conversion - now all residential the day care closed down	-147.92	2014
357-14-285	2656 King St E	Exempt - owned by the City of Hamilton	-281.59	2014
357-14-301	265 Cedarvale Ave	Demolition of single family dwelling	-105.96	2014
357-14-302	310 Binbrook Rd	Demolition of single family dwelling	-253.13	2014
357-14-307	1749 Upper James St	Demolition of single family dwelling	-91.43	2014

City of Hamilton
Corporate Services Department
Taxation Division
Section 357 Tax Appeals of the Municipal Act, 2001

357-14-308	201 East 24th St	Demolition of single family dwelling	-49.88	2014
357-14-310	186 Chedoke Ave	Demolition of single family dwelling	-458.08	2014
357-14-313	17 Stroud Rd	Demolition of single family dwelling	-136.98	2014
357-14-314	276 Millen Rd	Demolition of single family dwelling	-63.58	2014
357-14-315	31 Springside Dr	Demolition of single family dwelling	-212.25	2014
357-14-318	41 Kennedy Ave	Demolition of 1.5 storey single family dwelling	-52.37	2014
357-14-319	136 Watercrest Dr	Fire - the house was under construction, not assessed therefore no reduction	0.00	2014
357-14-330	194 Joshua Ave	Gross or Manifest Error – incorrect square footage recorded	-495.74	2014
357-14-333	434 Highway 5 W	Tax Class Conversion new owner using property as their residence	-74.83	2014
357-14-341	17 Sunrise Cres	Demolition of inground pool	-90.35	2014
357-14-012	23 Undercliffe Ave	Fire in January the house was completely gutted	-2,850.07	2014
		Total	-41,063.11	

City of Hamilton
Corporate Services Department
Taxation Division
Section 358 Tax Appeals of the Municipal Act, 2001

358-14-017	1725 Upper James St	Exempt Hamilton Health Sciences occupies part of this building	-25,321.94	2013
358-14-018	1725 Upper James St	Exempt Hamilton Health Sciences occupies part of this building	-25,554.92	2012
358-14-082	194 Joshua Ave	Gross or Manifest Error incorrect square footage recorded on the roll	-496.68	2013
358-14-083	194 Joshua Ave	Gross or Manifest Error incorrect square footage recorded on the roll	-495.20	2012
358-14-080	136 Watercrest Dr	Gross or Manifest Error appeal denied the house was never assessed	0.00	2013
358-14-081	136 Watercrest Dr	Gross or Manifest Error appeal denied the house was never assessed	0.00	2012
358-14-037	394 Carlisle Rd	Gross or Manifest Error renovation turned into demolition the city was not informed	-2,593.77	2013
		TOTAL	-54,462.51	

**CITY OF HAMILTON
BUDGET RESTATEMENT SCHEDULE**

BUDGET RESTATEMENT

Budget Transfer to another division or department

ITEM #	TRANSFER FROM			TRANSFER TO		
	<u>Department</u>	<u>Division</u>	<u>Amount</u>	<u>Department</u>	<u>Division</u>	<u>Amount</u>
1.1	Planning & Ec Dev	Building	\$40,000.00	Planning & Ec Dev	Culture & Tourism	\$40,000.00
	Explanation: Savings in the Building Division budget allows for a transfer of training dollars to the Tourism and Culture Division reducing training inequities across Planning & Economic Development Divisions and supporting the Departmental training strategy.					

Note - Above budget transfers remain in the same cost category.

CITY OF HAMILTON BUDGETED COMPLEMENT TRANSFER SCHEDULE

STAFF COMPLEMENT CHANGE

Complement Transfer to another division or department ⁽¹⁾

ITEM #	TRANSFER FROM				TRANSFER TO			
	<u>Department</u>	<u>Division</u>	<u>Position Title (2)</u>	<u>FTE</u>	<u>Department</u>	<u>Division</u>	<u>Position Title (2)</u>	<u>FTE</u>
1.2	Planning & Economic Development	Parking & By Law	Various	1.0	Corporate Services	F&A and Revenue Gen	Financial Assistant II	1.0
	Explanation: Due to a realignment of Financial duties from the Operating Department to the Finance & Administration group, a transfer of the FTE to perform the work is being requested from the Operating Division to the Finance Division.							
1.3	Corporate Services	Information Technology	Application Developer	1.0	Corporate Services	Information Technology	Systems Analyst	1.0
	Explanation: On-going sustainability of enterprise software, applications, and integration middleware requires skillset and skill level associated with Systems Analyst position (an increase of 2 pay bands, with no impact to the net levy).							

Note - Complement transfers include the transfer of corresponding budget.

(1) - All other budgeted complement changes that require Council approval per Budgeted Complement Control Policy must be done through either separate report or the budget process (i.e. Increasing/decreasing budgeted complement).

(2) - If a position is changing, the impact of the change is within 1 pay band unless specified.

APPORTIONMENT OF TAXES

That the original land taxes recorded against:

- (a) Roll #2518 003 650 10550 0000–** (157-165 Westbrook Trail, Stoney Creek) in the amount of \$4,625 be split amongst the five newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	157 Westbrook Trail	2518 003 650 10550 0000	74,520	\$ 958
2015	159 Westbrook Trail	2518 003 650 10640 0000	66,513	855
2015	161 Westbrook Trail	2518 003 650 10641 0000	68,361	879
2015	163 Westbrook Trail	2518 003 650 10642 0000	70,208	903
2015	165 Westbrook Trail	2518 003 650 10643 0000	80,065	1,030
		Total	359,667	\$4,625

- (b) Property roll numbers listed below for 6-50 Derek Drive, Hamilton** be apportioned in the amount of \$73,806 and be split amongst the twelve newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	6 Derek Drive	2518 050 521 06588 0000	875,295	\$12,108
2015	10 Derek Drive	2518 050 521 06584 0000	438,104	6,061
2015	14 Derek Drive	2518 050 521 06580 0000	420,861	5,822
2015	18 Derek Drive	2518 050 521 06576 0000	394,894	5,463
2015	22 Derek Drive	2518 050 521 06572 0000	392,887	5,435
2015	26 Derek Drive	2518 050 521 06568 0000	415,637	5,750
2015	30 Derek Drive	2518 050 521 06564 0000	426,989	5,907
2015	34 Derek Drive	2518 050 521 06560 0000	378,168	5,231
2015	38 Derek Drive	2518 050 521 06556 0000	398,290	5,510
2015	42 Derek Drive	2518 050 521 06552 0000	398,413	5,511

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	48 Derek Drive	2518 050 521 06548 0000	393,670	5,446
2015	50 Derek Drive	2518 050 521 06544 0000	402,066	5,562
		Total	5,335,274	\$73,806

(c) **Roll #2518 080 961 01955 0000** – (32-34 Summerberry Way, Hamilton) in the amount of \$1,736 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	34 Summerberry Way	2518 080 961 01955 0000	65,519	\$ 906
2015	32 Summerberry Way	2518 080 961 01972 0000	63,731	882
		Total	129,250	\$1,788

(d) **Roll #2518 080 961 01997 0000** – (91-93 Summerberry Way, Hamilton) in the amount of \$1,736 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	91 Summerberry Way	2518 080 961 01997 0000	62,750	\$ 868
2015	93 Summerberry Way	2518 080 961 01999 0000	62,750	868
		Total	125,500	\$1,736

(e) **Roll #2518 080 961 02000 0000** – (97-99 Summerberry Way, Hamilton) in the amount of \$1,736 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	97 Summerberry Way	2518 080 961 02000 0000	62,750	\$ 868
2015	99 Summerberry Way	2518 080 961 02002 0000	62,750	868
		Total	125,500	\$1,736

- (f) **Roll #2518 080 961 02006 0000** – (109-111 Summerberry Way, Hamilton) in the amount of \$1,736 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	109 Summerberry Way	2518 080 961 02006 0000	62,750	\$ 868
2015	111 Summerberry Way	2518 080 961 02008 0000	62,750	868
		Total	125,500	\$1,736

- (g) **Roll #2518 140 210 05200 0000** – (3291-3303 Jerseyville Rd. W., Ancaster) in the amount of \$2,130 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	3291 Jerseyville Rd W.	2518 140 210 05200 0000	302,955	\$ 685
2015	3303 Jerseyville Rd W.	2518 140 210 05202 0000	133,045	1,445
		Total	436,000	\$2,130

- (h) **Roll #2518 303 350 60700 0000** – (77-89 Lupo Dr., Flamborough) in the amount of \$7,247 be split amongst the seven newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	89 Lupo Dr.	2518 303 350 60700 0000	86,588	\$1,099
2015	87 Lupo Dr.	2518 303 350 60702 0000	80,132	1,018
2015	85 Lupo Dr.	2518 303 350 60703 0000	80,132	1,018
2015	83 Lupo Dr.	2518 303 350 60704 0000	80,132	1,018
2015	81 Lupo Dr.	2518 303 350 60705 0000	80,132	1,018
2015	79 Lupo Dr.	2518 303 350 60706 0000	80,132	1,018
2015	77 Lupo Dr.	2518 303 350 60707 0000	83,359	1,058
		Total	570,607	\$7,247

- (i) **Roll #2518 303 350 60710 0000** – (63-73 Lupo Dr., Flamborough) in the amount of \$6,618 be split amongst the six newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	73 Lupo Dr.	2518 303 350 60710 0000	87,687	\$1,113
2015	71 Lupo Dr.	2518 303 350 60712 0000	84,292	1,071
2015	69 Lupo Dr.	2518 303 350 60713 0000	84,292	1,071
2015	67 Lupo Dr.	2518 303 350 60714 0000	84,292	1,071
2015	65 Lupo Dr.	2518 303 350 60715 0000	84,292	1,071
2015	63 Lupo Dr.	2518 303 350 60716 0000	96,176	1,221
		Total	521,031	\$6,618

- (j) **Roll #2518 303 350 60730 0000** – (39-49 Lupo Dr., Flamborough) in the amount of \$5,963 be split amongst the six newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	49 Lupo Dr.	2518 303 350 60730 0000	82,518	\$1,048
2015	47 Lupo Dr.	2518 303 350 60732 0000	76,772	975
2015	45 Lupo Dr.	2518 303 350 60733 0000	76,772	975
2015	43 Lupo Dr.	2518 303 350 60734 0000	76,772	975
2015	41 Lupo Dr.	2518 303 350 60735 0000	76,772	975
2015	39 Lupo Dr.	2518 303 350 60736 0000	79,905	1,015
		Total	469,511	\$5,963

- (k) **Roll #2518 901 130 08010 0000** – (71-117 Charleswood Cres., Glanbrook) in the amount of \$14,098 be split amongst the twenty-four newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	71 Charleswood Cres.	2518 901 130 08002 0000	50,887	\$ 662
2015	73 Charleswood Cres.	2518 901 130 08003 0000	44,781	583
2015	75 Charleswood Cres.	2518 901 130 08004 0000	44,781	583
2015	77 Charleswood Cres.	2518 901 130 08005 0000	44,781	583
2015	79 Charleswood Cres.	2518 901 130 08006 0000	44,781	583
2015	81 Charleswood Cres.	2518 901 130 08007 0000	48,852	636
2015	83 Charleswood Cres.	2518 901 130 08008 0000	45,595	593
2015	85 Charleswood Cres.	2518 901 130 08009 0000	43,152	562
2015	87 Charleswood Cres.	2518 901 130 08010 0000	43,152	562
2015	89 Charleswood Cres.	2518 901 130 08012 0000	43,152	562
2015	91 Charleswood Cres.	2518 901 130 08013 0000	43,152	562
2015	93 Charleswood Cres.	2518 901 130 08014 0000	43,152	562
2015	95 Charleswood Cres.	2518 901 130 08015 0000	46,409	604
2015	97 Charleswood Cres.	2518 901 130 08016 0000	46,816	609
2015	99 Charleswood Cres.	2518 901 130 08017 0000	43,966	572
2015	101 Charleswood Cres.	2518 901 130 08018 0000	43,966	572
2015	103 Charleswood Cres.	2518 901 130 08019 0000	46,409	604
2015	105 Charleswood Cres.	2518 901 130 08020 0000	45,595	594
2015	107 Charleswood Cres.	2518 901 130 08021 0000	43,152	562
2015	109 Charleswood Cres.	2518 901 130 08022 0000	43,152	562
2015	111 Charleswood Cres.	2518 901 130 08023 0000	43,152	562
2015	113 Charleswood Cres.	2518 901 130 08024 0000	43,152	562
2015	115 Charleswood Cres.	2518 901 130 08025 0000	43,152	562
2015	117 Charleswood Cres.	2518 901 130 08026 0000	53,750	700
		Total	1,082,889	\$14,098

- (I) **Roll #2518 901 130 08030 0000** – (82-118 Charleswood Cres., Glanbrook) in the amount of \$11,605 be split amongst the eighteen newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	82 Charleswood Cres.	2518 901 130 08030 0000	49,768	\$ 648
2015	84 Charleswood Cres.	2518 901 130 08032 0000	47,102	613
2015	86 Charleswood Cres.	2518 901 130 08033 0000	47,102	613
2015	88 Charleswood Cres.	2518 901 130 08034 0000	50,657	660
2015	90 Charleswood Cres.	2518 901 130 08035 0000	53,323	694
2015	92 Charleswood Cres.	2518 901 130 08036 0000	48,879	636
2015	94 Charleswood Cres.	2518 901 130 08037 0000	48,879	636
2015	96 Charleswood Cres.	2518 901 130 08038 0000	48,879	636
2015	98 Charleswood Cres.	2518 901 130 08039 0000	48,879	636
2015	100 Charleswood Cres.	2518 901 130 08040 0000	53,323	694
2015	102 Charleswood Cres.	2518 901 130 08041 0000	49,768	648
2015	104 Charleswood Cres.	2518 901 130 08042 0000	47,102	613
2015	106 Charleswood Cres.	2518 901 130 08043 0000	47,102	613
2015	108 Charleswood Cres.	2518 901 130 08044 0000	49,768	648
2015	112 Charleswood Cres.	2518 901 130 08045 0000	50,657	660
2015	114 Charleswood Cres.	2518 901 130 08046 0000	47,991	625
2015	116 Charleswood Cres.	2518 901 130 08047 0000	47,991	625
2015	118 Charleswood Cres.	2518 901 130 08048 0000	54,221	707
		Total	891,391	\$ 11,605

(m) Roll #2518 901 130 08050 0000 – (2-38 Charleswood Cres., Glanbrook) in the amount of \$11,681 be split amongst the nineteen newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	38 Charleswood Cres.	2518 901 130 08050 0000	48,034	\$ 625
2015	36 Charleswood Cres.	2518 901 130 08052 0000	45,461	592
2015	34 Charleswood Cres.	2518 901 130 08053 0000	45,461	592
2015	32 Charleswood Cres.	2518 901 130 08054 0000	45,461	592
2015	30 Charleswood Cres.	2518 901 130 08055 0000	45,461	592
2015	28 Charleswood Cres.	2518 901 130 08056 0000	45,461	592
2015	26 Charleswood Cres.	2518 901 130 08057 0000	48,892	637
2015	24 Charleswood Cres.	2518 901 130 08058 0000	48,034	625
2015	22 Charleswood Cres.	2518 901 130 08059 0000	45,461	592
2015	20 Charleswood Cres.	2518 901 130 08060 0000	45,461	592
2015	18 Charleswood Cres.	2518 901 130 08061 0000	45,461	592
2015	16 Charleswood Cres.	2518 901 130 08062 0000	45,461	592
2015	14 Charleswood Cres.	2518 901 130 08063 0000	48,034	625
2015	12 Charleswood Cres.	2518 901 130 08064 0000	51,465	670
2015	10 Charleswood Cres.	2518 901 130 08065 0000	47,177	614
2015	8 Charleswood Cres.	2518 901 130 08066 0000	47,177	614
2015	6 Charleswood Cres.	2518 901 130 08067 0000	47,177	614
2015	4 Charleswood Cres.	2518 901 130 08068 0000	47,177	614
2015	2 Charleswood Cres.	2518 901 130 08069 0000	54,907	715
		Total	897,223	\$11,681

(n) Roll #2518 902 110 06600 0000– (9832 Twenty Rd, Glanbrook) in the amount of \$4,269 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	9832 Twenty Rd	2518 902 110 06600 0000	167,279	\$2,178
2015	9826 Twenty Rd	2518 902 110 06602 0000	160,667	2,091
		Total	327,946	\$4,269

(o) Roll #2518 902 110 08202 0000– (9704 Twenty Rd, Glanbrook) in the amount of \$7,567 be split amongst the two newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2015	9704 Twenty Rd	2518 902 110 08202 0000	555,267	\$7,229
2015	0 Twenty Rd	2518 902 110 06608 0000	25,983	338
		Total	581,250	\$7,567