



**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Taxation Division**

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	September 14, 2015
<b>SUBJECT/REPORT NO:</b>	Treasurer's Apportionment of Land Taxes (FCS15012(c)) (Wards 8, 9, 11 & 15)
<b>WARD(S) AFFECTED:</b>	Wards 8, 9, 11 & 15
<b>PREPARED BY:</b>	Dianne Bartol (905) 546-2424, Ext. 4404
<b>SUBMITTED BY:</b>	Cindy Mercanti <i>Acting General Manager, Finance &amp; Corporate Services</i>
<b>SIGNATURE:</b>	

**RECOMMENDATION**

- (a) That the 2015 land taxes in the amount of \$1,684 for 143-145 Hazelton Ave., Hamilton, (Roll #2518 080 961 02012 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(c);
- (b) That the 2015 land taxes in the amount of \$1,726 for 132-134 Hazelton Ave., Hamilton, (Roll #2518 080 961 02021 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(c);
- (c) That the 2015 land taxes in the amount of \$15,238 for 90-150 Crafter Cres, Stoney Creek, (Roll #2518 003 510 80252 0000) be apportioned and split amongst the twenty-seven newly created parcels as set out in Appendix A to Report FCS15012(c);
- (d) That the 2015 builder's payment in the amount of \$938 for 90-150 Crafter Cres, Stoney Creek, (Roll #2518 003 510 80252 0000) be apportioned and split amongst the twenty-seven newly created parcels as set out in Appendix A to Report FCS15012(c);
- (e) That the 2015 land taxes in the amount of \$4,225 for 167-179 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10549 0000) be apportioned and split amongst the seven newly created parcels as set out in Appendix A to Report FCS15012(c);

- (f) That the 2015 land taxes in the amount of \$4,313 for 125-135 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10551 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix A to Report FCS15012(c);
- (g) That the 2015 land taxes in the amount of \$5,225 for 115-123 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10552 0000) be apportioned and split amongst the five newly created parcels as set out in Appendix A to Report FCS15012(c);
- (h) That the 2015 land taxes in the amount of \$4,525 for 104-118 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10553 0000) be apportioned and split amongst the eight newly created parcels as set out in Appendix A to Report FCS15012(c);
- (i) That the 2015 land taxes in the amount of \$4,525 for 120-134 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10554 0000) be apportioned and split amongst the eight newly created parcels as set out in Appendix A to Report FCS15012(c);
- (j) That the 2015 land taxes in the amount of \$3,563 for 146-154 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10555 0000) be apportioned and split amongst the five newly created parcels as set out in Appendix A to Report FCS15012(c);
- (k) That the 2015 land taxes in the amount of \$3,525 for 172-180 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10556 0000) be apportioned and split amongst the five newly created parcels as set out in Appendix A to Report FCS15012(c);
- (l) That the 2015 land taxes in the amount of \$2,850 for 208-214 Westbank Trail, Stoney Creek, (Roll #2518 003 650 10557 0000) be apportioned and split amongst the four newly created parcels as set out in Appendix A to Report FCS15012(c);
- (m) That the 2014 land taxes in the amount of \$9,760 for Wentworth Standard Condominium Plan 498, Glanbrook, (Roll #2518 902 110 04481 and Roll #2518 902 110 04482 0000) be apportioned and split amongst the twenty-three newly created parcels as set out in Appendix A to Report FCS15012(c);
- (n) That the 2014 builder's payment in the amount of \$3,752 for Wentworth Standard Condominium Plan 498, Glanbrook, (Roll #2518 902 110 04481 and Roll #2518 902 110 04482 0000) be apportioned and split amongst the twenty-three newly created parcels as set out in Appendix A to Report FCS15012(c);

- (o) That the 2015 land taxes in the amount of \$3,416 for 3477 Highway 6, Glanbrook, (Roll #2518 902 510 40200 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to Report FCS15012(c);
- (p) That the 2015 land taxes in the amount of \$6,436 for 53-59 Lupo Dr., Flamborough, (Roll #2518 303 350 60720 0000) be apportioned and split amongst the four newly created parcels as set out in Appendix A to Report FCS15012(c);
- (q) That the 2015 land taxes in the amount of \$4,852 for 233-237 Fellowes Cres., Flamborough, (Roll #2518 303 350 60750 0000) be apportioned and split amongst the three newly created parcels as set out in Appendix A to Report FCS15012(c).

### **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 years 2014 and 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(c) were severed into newly created lots.

The assessments returned on the roll for the years 2014 and 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 2014 and 2015 taxation years, 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(c) – Apportionment of Taxes.

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