



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

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	January 18, 2016
<b>SUBJECT/REPORT NO:</b>	Treasurer's Apportionment of Land Taxes (FCS16005) (Ward 15)
<b>WARD(S) AFFECTED:</b>	Ward 15
<b>PREPARED BY:</b>	Dianne Bartol (905) 546-2424, Ext. 4404
<b>SUBMITTED BY:</b>	Mike Zegarac General Manager Finance & Corporate Services Department
<b>SIGNATURE:</b>	

**RECOMMENDATION**

- (a) That the 2015 land taxes in the amount of \$5,082 for 54 Nisbet Blvd., Units 12-22, Flamborough (Roll #2518 303 420 23120 0000) be apportioned and split amongst the eleven newly created parcels as set out in Appendix "A" to Report FCS16005;
- (b) That the 2015 payments in the amount of \$2,180 for 54 Nisbet Blvd., Units 12-22, Flamborough (Roll #2518 303 420 23120 0000) be apportioned and split amongst the eleven newly created parcels as set out in Appendix "A" to Report FCS16005.

**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 block of land identified in this report FCS16005 were severed into newly created lots.

The assessment returned on the roll for the year 2015 reflects the value for the original parcel of land. The Municipal Property Assessment Corporation (MPAC) produced a severance information form for the assessment originally levied on the original parcel 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 FCS16005 – Apportionment of Taxes.

Appendix "B" to Report FCS16005 – Map identifying the location of the property being apportioned.