



CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
Taxation Division

TO:	Chair and Members Audit, Finance and Administration Committee
COMMITTEE DATE:	October 24, 2016
SUBJECT/REPORT NO:	Treasurer's Apportionment of Land Taxes (FCS16005(c)) (Wards 1, 5, 7, 8, 9, 10 and 11)
WARD(S) AFFECTED:	Wards 1, 5, 7, 8, 9, 10 and 11
PREPARED BY:	Terri Morrison (905) 546-2424 Ext. 4543
SUBMITTED BY:	Larry Friday Director of Taxation Finance and Corporate Services Department
SIGNATURE:	

RECOMMENDATIONS

- (a) That the 2015 land taxes in the amount of \$8,337 for 42-44 Seabreeze Crescent, Stoney Creek (Roll #2518 003 020 26000 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (b) That the 2016 land taxes in the amount of \$2,199 for 138-140 Millen Rd., Stoney Creek (Roll #2518 003 310 19800 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (c) That the 2016 land taxes in the amount of \$3,229 for 20-30 Crafter Crescent, Stoney Creek (Roll #2518 003 510 80253 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (d) That the 2016 builder's payment in the amount of \$1,053 for 20-30 Crafter Crescent, Stoney Creek (Roll #2518 003 510 80253 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (e) That the 2016 land taxes in the amount of \$16,742 for 4-80 Sherway St., Stoney Creek (Roll #2518 003 510 80374 0000) be apportioned and split amongst the

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thirty-four newly created parcels as set out in Appendix "A" to Report FCS16005(c);

- (f) That the 2016 land taxes in the amount of \$16,945 for 3-81 Sherway St., Stoney Creek (Roll #2518 003 510 80375 0000) be apportioned and split amongst the thirty-four newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (g) That the 2016 builder's payment in the amount of \$1,226 for 3-81 Sherway St., Stoney Creek (Roll #2518 003 510 80375 0000) be apportioned and split amongst the twenty newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (h) That the 2016 land taxes in the amount of \$3,171 for 196-198 Broadway Ave., Hamilton (Roll #2518 010 043 07490 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (i) That the 2016 land taxes in the amount of \$1,845 for 16-18 Hixon Rd., Hamilton (Roll #2518 050 362 00640 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (j) That the 2016 land taxes in the amount of \$286,836 for 1489-1515 Upper James St., Hamilton (Roll #2518 070 861 02600 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (k) That the 2016 land taxes in the amount of \$6,506 for 667 Rymal Rd. W., Hamilton (Roll #2518 081 101 09190 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (l) That the 2016 land taxes in the amount of \$2,787 for 156-166 Kinsman Dr., Stoney Creek (Roll #2518 901 340 34780 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (m) That the 2016 builder's payment in the amount of \$43 for 156-166 Kinsman Dr., Stoney Creek (Roll #2518 901 340 34780 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (n) That the 2016 land taxes in the amount of \$2,787 for 144-154 Kinsman Dr., Stoney Creek (Roll #2518 901 340 34781 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS16005(c);

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- (o) That the 2016 builder's payment in the amount of \$119 for 144-154 Kinsman Dr., Stoney Creek (Roll #2518 901 340 34781 0000) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (p) That the 2016 land taxes in the amount of \$4,239 for 21 Binhaven Blvd., Binbrook (Roll #2518 901 410 62116 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (q) That the 2016 land taxes in the amount of \$4,610 for 163-175 Whitwell Way, Binbrook (Roll #2518 901 410 62552 0000) be apportioned and split amongst the eight newly created parcels as set out in Appendix "A" to Report FCS16005(c);
- (r) That the 2016 land taxes in the amount of \$5,996 for 3376-3384 Homestead Dr., Mount Hope (Roll #2518 902 510 19200 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS16005(c);

EXECUTIVE SUMMARY

Assessment, and therefore taxes levied on the properties identified in this report, did not recognize that these properties have been subject to a land severance. The taxes levied for the years 2015 and 2016 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

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

The original blocks of land identified in this report FCS16005(c) were severed into newly created lots.

The assessment returned on the roll for the years 2015 and 2016, reflects 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 and 2016 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 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 land severance.

ANALYSIS AND RATIONALE FOR RECOMMENDATION

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

There are no alternatives.

ALIGNMENT TO THE 2016 – 2025 STRATEGIC PLAN

Community Engagement & Participation

Hamilton has an open, transparent and accessible approach to City government that engages with and empowers all citizens to be involved in their community.

APPENDICES AND SCHEDULES ATTACHED

Appendix "A" - Apportionment of Taxes.

Appendix "B" - Map identifying the location of the properties being apportioned.

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