



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

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	March 6, 2017
<b>SUBJECT/REPORT NO:</b>	Treasurer's Apportionment of Land Taxes (FCS17017) (Wards 4, 8, and 11)
<b>WARD(S) AFFECTED:</b>	Wards 4, 8, and 11
<b>PREPARED BY:</b>	Terri Morrison (905) 546-2424 Ext. 4457
<b>SUBMITTED BY:</b>	Larry Friday Director of Taxation Finance and Corporate Services Department
<b>SIGNATURE:</b>	

**RECOMMENDATIONS**

- (a) That the 2016 land taxes in the amount of \$82,621 for 100-144 Burland Crescent, Hamilton (Roll #2518 050 391 00040 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017;
- (b) That the 2016 land taxes in the amount of \$7,248 for 794 West 5<sup>th</sup> Street, Hamilton (Roll #2518 080 971 05000 0000), and the land taxes in the amount of \$11,715 for 810 West 5<sup>th</sup> Street, Hamilton (Roll # 2518 080 971 05060 0000), and the land taxes in the amount of \$1,831 for 0 Springvalley Crescent, Hamilton (Roll # 2518 080 971 09040 0000) be apportioned and split amongst the thirty-seven newly created parcels as set out in Appendix "A" to Report FCS17017;
- (c) That the 2016 land taxes in the amount of \$2,787 for 132-142 Kinsman Drive, Binbrook (Roll #2518 901 340 34782 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS17017;
- (d) That the 2016 builder's payment in the amount of \$982 for 132-142 Kinsman Drive, Binbrook (Roll #2518 901 340 34782 0000) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS17017;

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- (e) That the 2016 land taxes in the amount of \$8,675 for 1-41 Finton Lane, Binbrook (Roll #2518 901 340 04302 0000) be apportioned and split amongst the twenty-one newly created parcels as set out in Appendix "A" to Report FCS17017.

## **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 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, FCS17017, were severed into newly created lots.

The assessment returned on the roll for the years 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 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.

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## **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.

TM/cr