



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

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	October 5, 2017
<b>SUBJECT/REPORT NO:</b>	Treasurer's Apportionment of Land Taxes (FCS17017(a)) (Wards 11, 12 and 15)
<b>WARD(S) AFFECTED:</b>	Wards 11, 12 and 15
<b>PREPARED BY:</b>	Terri Morrison (905) 546-2424 Ext. 4457
<b>SUBMITTED BY:</b>	Rick Male Director, Financial Services, Taxation and Corporate Controller Finance and Corporate Services Department
<b>SIGNATURE:</b>	

**RECOMMENDATIONS**

- (a) That the 2017 land taxes in the amount of \$3,606 for 69-77 Dodman Crescent, Ancaster (Roll #2518 140 380 04808) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (b) That the 2017 land taxes in the amount of \$3,935 for 59-67 Dodman Crescent, Ancaster (Roll #2518 140 380 04809) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (c) That the 2017 land taxes in the amount of \$5,433 for 51-57 Dodman Crescent, Ancaster (Roll #2518 140 380 04810) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (d) That the 2017 land taxes in the amount of \$3,521 for 33-39 Dodman Crescent, Ancaster (Roll #2518 140 380 04812) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (e) That the 2017 land taxes in the amount of \$3,180 for 60-66 Dodman Crescent, Ancaster (Roll #2518 140 380 04813) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS17017(a);

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- (f) That the 2017 land taxes in the amount of \$3,825 for 68-76 Dodman Crescent, Ancaster (Roll #2518 140 380 04814) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (g) That the 2017 land taxes in the amount of \$4,593 for 34-42 Dodman Crescent, Ancaster (Roll #2518 140 380 04815) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (h) That the 2017 land taxes in the amount of \$4,605 for 61-69 John Frederick Drive, Ancaster (Roll #2518 140 380 04816) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (i) That the 2017 land taxes in the amount of \$6,903 for 67-79 Mcmonies Drive, Flamborough (Roll #2518 303 350 60961) be apportioned and split amongst the seven newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (j) That the 2017 land taxes in the amount of \$5,203 for 155-163 Mcmonies Drive, Flamborough (Roll #2518 303 350 60962) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (k) That the 2017 land taxes in the amount of \$4,749 for 147-153 Mcmonies Drive, Flamborough (Roll #2518 303 350 60963) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (l) That the 2017 land taxes in the amount of \$4,061 for 98-102 Mcmonies Drive, Flamborough (Roll #2518 303 350 60970) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (m) That the 2017 land taxes in the amount of \$3,751 for 104-108 Mcmonies Drive, Flamborough (Roll #2518 303 350 60971) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (n) That the 2017 land taxes in the amount of \$3,900 for 128-132 Mcmonies Drive, Flamborough (Roll #2518 303 350 60972) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (o) That the 2017 land taxes in the amount of \$4,061 for 134-138 Mcmonies Drive, Flamborough (Roll #2518 303 350 60973) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (p) That the 2017 land taxes in the amount of \$6,621 for 158-170 Mcmonies Drive, Flamborough (Roll #2518 303 350 60974) be apportioned and split amongst the seven newly created parcels as set out in Appendix "A" to Report FCS17017(a);

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- (q) That the 2017 land taxes in the amount of \$4,909 for 2-14 Savage Drive, Flamborough (Roll #2518 303 420 22832) be apportioned and split amongst the seven newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (r) That the 2017 land taxes in the amount of \$4,933 for 3-15 Hiscott Drive, Flamborough (Roll #2518 303 420 22833) be apportioned and split amongst the seven newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (s) That the 2017 land taxes in the amount of \$4,873 for 16-28 Hiscott Drive, Flamborough (Roll #2518 303 420 22835) be apportioned and split amongst the seven newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (t) That the 2017 builder's payment in the amount of \$68 for 16-28 Hiscott Drive, Flamborough (Roll #2518 303 420 22835) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (u) That the 2017 land taxes in the amount of \$6,182 for 56-66 Hugill Way, Flamborough (Roll #2518 303 420 22841) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (v) That the 2017 land taxes in the amount of \$7,612 for 2-14 Hugill Way, Flamborough (Roll #2518 303 420 22845) be apportioned and split amongst the seven newly created parcels as set out in Appendix "A" to Report FCS17017(a);
- (w) That the 2017 land taxes in the amount of \$3,500 for 365-377 Glancaster Road, Glanbrook (Roll #2518 902 110 05200) be apportioned and split amongst the eleven newly created parcels as set out in Appendix "A" to Report FCS17017(a);

## **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 year 2017 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(a) were severed into newly created lots.

The assessment returned on the roll for the year 2017, 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 2017 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 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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