



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

<b>TO:</b>	Chair and Members Audit, Finance and Administration Committee
<b>COMMITTEE DATE:</b>	December 7, 2017
<b>SUBJECT/REPORT NO:</b>	Treasurer's Apportionment of Land Taxes (FCS17017(b)) (Wards 9, 11, and 15)
<b>WARD(S) AFFECTED:</b>	Wards 9, 11, 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 \$1,664 for 82-84 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36293) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (b) That the 2017 land taxes in the amount of \$1,664 for 78-80 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36294) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (c) That the 2017 land taxes in the amount of \$1,664 for 70-72 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36296) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (d) That the 2017 land taxes in the amount of \$1,667 for 66-68 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36297) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (e) That the 2017 land taxes in the amount of \$1,667 for 62-64 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36298) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);

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- (f) That the 2017 land taxes in the amount of \$1,667 for 58-60 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36299) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (g) That the 2017 land taxes in the amount of \$1,667 for 50-52 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36301) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (h) That the 2017 land taxes in the amount of \$1,667 for 42-44 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36303) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (i) That the 2017 land taxes in the amount of \$1,667 for 18-20 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36309) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (j) That the 2017 land taxes in the amount of \$1,667 for 14-16 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36310) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (k) That the 2017 land taxes in the amount of \$1,667 for 10-12 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36311) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (l) That the 2017 land taxes in the amount of \$5,646 for 141-145 Mcmonies Drive, Flamborough (Roll #2518 303 350 60964) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (m) That the 2017 land taxes in the amount of \$4,358 for 133-139 Mcmonies Drive, Flamborough (Roll #2518 303 350 60965) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (n) That the 2017 land taxes in the amount of \$4,970 for 125-131 Mcmonies Drive, Flamborough (Roll #2518 303 350 60966) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (o) That the 2017 land taxes in the amount of \$5,988 for 119-123 Mcmonies Drive, Flamborough (Roll #2518 303 350 60967) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (p) That the 2017 land taxes in the amount of \$5,352 for 109-117 Mcmonies Drive, Flamborough (Roll #2518 303 350 60968) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to Report FCS17017(b);

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- (q) That the 2017 land taxes in the amount of \$4,812 for 101-107 Mcmonies Drive, Flamborough (Roll #2518 303 350 60969) be apportioned and split amongst the four newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (r) That the 2017 land taxes in the amount of \$9,097 for 3-45 Bonhill Boulevard, Glanbrook (Roll #2518 901 130 035804) be apportioned and split amongst the twenty-two newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (s) That the 2017 land taxes in the amount of \$3,714 for 257-269 Pumpkin Pass, Glanbrook (Roll #2518 901 340 34776) be apportioned and split amongst the seven newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (t) That the 2017 land taxes in the amount of \$3,325 for 269-279 Pumpkin Pass, Glanbrook (Roll #2518 901 340 34777) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (u) That the 2017 land taxes in the amount of \$3,325 for 279-291 Pumpkin Pass, Glanbrook (Roll #2518 901 340 34778) be apportioned and split amongst the seven newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (v) That the 2017 land taxes in the amount of \$3,325 for 291-301 Pumpkin Pass, Glanbrook (Roll #2518 901 340 34779) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (w) That the 2017 land taxes in the amount of \$3,584 for 121-131 Kinsman Drive, Glanbrook (Roll #2518 901 340 34784) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS17017(b);
- (x) That the 2017 land taxes in the amount of \$3,584 for 131-141 Kinsman Drive, Glanbrook (Roll #2518 901 340 34785) be apportioned and split amongst the six newly created parcels as set out in Appendix "A" to Report FCS17017(b);

**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(b) 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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