



CITY OF HAMILTON
CORPORATE SERVICES DEPARTMENT
Financial Services

TO:	Chair and Members Audit, Finance and Administration
COMMITTEE DATE:	July 11, 2018
SUBJECT/REPORT NO:	Treasurer's Apportionment of Land Taxes (FCS18066) (Wards 9, 12 and 14)
WARD(S) AFFECTED:	Wards 9, 12 and 14
PREPARED BY:	Terri Morrison (905) 546-2424 Ext. 4457
SUBMITTED BY:	Rick Male Director, Financial Services, Taxation and Corporate Controller Finance and Corporate Services Department
SIGNATURE:	

RECOMMENDATIONS

- (a) That the 2017 land taxes in the amount of \$1,667 for 54-56 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36300 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS18066;
- (b) That the 2017 land taxes in the amount of \$1,667 for 34-36 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36305 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS18066;
- (c) That the 2017 land taxes in the amount of \$1,971 for 26-28 Narbonne Crescent, Stoney Creek (Roll #2518 003 650 36307 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS18066;
- (d) That the 2016 land taxes in the amount of \$17,092 for 941 Sulphur Springs Road, Ancaster (Roll #2518 140 130 23600 0000), and 509-575 Lions Club Road, Ancaster (Roll #2518 140 130 24400) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS18066;

- (e) That the 2017 land taxes in the amount of \$3,956 for 2952 Power Line Road, Ancaster (Roll #2518 140 210 20100 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix "A" to Report FCS18066;
- (f) That the 2017 land taxes in the amount of \$4,300 for 41-49 Dodman Crescent, Ancaster (Roll #2518 140 380 04811 0000) be apportioned and split amongst the five newly created parcels as set out in Appendix "A" to Report FCS18066.

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 and 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 FCS18066 were severed into newly created lots.

The assessment returned on the roll for the years 2016 and 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 2016 and 2017 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

Not applicable.

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" to Report FCS18066 - Apportionment of taxes and map identifying the location of the properties being apportioned.