



**CITY OF HAMILTON**  
**CORPORATE SERVICES DEPARTMENT**  
**Financial Services and Taxation**

<b>TO:</b>	Chair and Members Audit, Finance and Administration
<b>COMMITTEE DATE:</b>	December 17, 2018
<b>SUBJECT/REPORT NO:</b>	Treasurer's Apportionment of Land Taxes (FCS18066(b)) (Wards 2, 11, 12 and 15)
<b>WARD(S) AFFECTED:</b>	Wards 2, 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 2018 land taxes in the amount of \$3,907 for 255-259 Park Street South, Hamilton (Roll #2518 020 138 50410 0000) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS18066(b);
- (b) That the 2017 land taxes in the amount of \$20,366 for 86 Raymond Road, Ancaster, (Roll #2518 140 280 36748 0000), and 90 Raymond Road, Ancaster (Roll #2518 140 280 38370 0000) be apportioned and split amongst the thirty-five newly created parcels as set out in Appendix "A" to Report FCS18066(b);
- (c) That the 2018 land taxes in the amount of \$72,193 for 85 Coreslab Drive, Flamborough (Roll #2518 302 330 62802 0000) be apportioned and split amongst the three newly created parcels as set out in Appendix "A" to Report FCS18066(b);
- (d) That the 2017 land taxes in the amount of \$15,585 for 122 Dundas Street East, Flamborough (Roll #2518 303 330 41400 0000) be apportioned and split amongst the twenty-two newly created parcels as set out in Appendix "A" to Report FCS18066(b);

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- (e) That the 2017 land taxes in the amount of \$9,601 for 2-48 Bonhill Boulevard, Glanbrook (Roll #2518 901 130 35805 0000) be apportioned and split amongst the twenty-four newly created parcels as set out in Appendix "A" to Report FCS18066(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 years 2017 and 2018 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(b) were severed into newly created lots.

The assessment returned on the roll for the years 2017 and 2018, 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 and 2018 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(b) - Apportionment of taxes and map identifying the location of the properties being apportioned.

TM/dw