



Hamilton

**CITY OF HAMILTON**

**CORPORATE SERVICES DEPARTMENT**  
**Treasury Services Division**

<b>TO:</b> Chair and Members Audit, Finance and Administration Committee	<b>WARD(S) AFFECTED:</b> WARD 11
<b>COMMITTEE DATE:</b> April 6, 2011	
<b>SUBJECT/REPORT NO:</b> Treasurer's Apportionment of Land Taxes for Properties in Stoney Creek (FCS11001(b)) (Ward 11)	
<b>SUBMITTED BY:</b> Antonio D. Tollis Treasurer Corporate Services Department	<b>PREPARED BY:</b> Dianne Bartol 905 546-2424 ext. 4404
<b>SIGNATURE:</b>	

**RECOMMENDATION**

- (a) That the 2010 property taxes in the amount of \$2,089 for 85-97 Palacebeach Trail, Stoney Creek, (Roll #2518 003 020 31820 0000) be apportioned and split amongst the seven newly created parcels as set out in Appendix A to report FCS11001(b);
- (b) That the 2010 tax payment in the amount of \$517 for 85-97 Palacebeach Trail, Stoney Creek, (Roll #2518 003 020 31820 0000) be apportioned and split amongst the seven newly created parcels as set out in Appendix A to report FCS11001(b).

**EXECUTIVE SUMMARY**

Assessment and therefore taxes levied on Roll #003 020 31820 0000 (85-97 Palacebeach Trail, Stoney Creek) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2010 need to be apportioned amongst the seven newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

The assessment and payment recorded on Roll #003 020 31820 0000 (85-97 Palacebeach Trail, Stoney Creek) for the 2010 tax year did not recognize the fact that this property had been the subject of a severance. The tax payment received from the builder in the year 2010 needs to be apportioned amongst the seven 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** (for Recommendation(s) only)

**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 these amounts becoming uncollectible.

**Staffing:** There are no implications.

**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 block of land identified in this report was severed into several newly created parcels of land.

The assessment returned on the roll for the year 2010 reflects the value for the original parcel of land. The Municipal Property Assessment Corporation (MPAC) produced a severance information form for the assessment originally levied and identified the split amongst the new parcels of land. Since the original assessment remained with the base rolls for the 2010 tax year, the taxes were overstated and now need to be adjusted to the newly created roll numbers.

**POLICY IMPLICATIONS**

Section 356 of the Municipal Act, 2001, permits Council to approve the apportionment of land taxes due to the 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 roll.

**RELEVANT CONSULTATION**

All apportionment recommendations provided to Council are supported by reports provided by the Municipal Property Assessment Corporation, identifying the split in the assessment value due to the land severance.

**ANALYSIS / RATIONALE FOR RECOMMENDATION**

The original assessment returned on the base roll and the corresponding taxes levied are the sole responsibility of the current property owner. Since the property has been severed into new lots, the Treasurer of the Municipality has applied to have the taxes and partial payment apportioned fairly to all of the lots, in accordance with the provisions of Section 356 of the Municipal Act, 2001.

**ALTERNATIVES FOR CONSIDERATION**

There are no alternatives.

**CORPORATE STRATEGIC PLAN**

Focus Areas: 1. Skilled, Innovative and Respectful Organization, 2. Financial Sustainability, 3. Intergovernmental Relationships, 4. Growing Our Economy, 5. Social Development, 6. Environmental Stewardship, 7. Healthy Community

Skilled, Innovative and Respectful Organization.

**APPENDICES / SCHEDULES**

Appendix A to Report FCS11001(b) – Apportionment of Taxes.

Appendix B to Report FCS11001(b) – Map identifying location of property being apportioned.

**APPORTIONMENT OF TAXES**

That the original land taxes/tax payments recorded against;

- (a) **Roll #2518 003 020 31820 0000** – (85-97 Palacebeach Trail, Stoney Creek) in the amount of \$2,089.36 for the year 2010 be split amongst the seven newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2010	85 Palacebeach Trail	2518 003 020 31820 0000	24,170	\$ 327.92
2010	87 Palacebeach Trail	2518 003 020 31821 0000	21,372	289.96
2010	89 Palacebeach Trail	2518 003 020 31822 0000	21,372	289.96
2010	91 Palacebeach Trail	2518 003 020 31823 0000	21,372	289.96
2010	93 Palacebeach Trail	2518 003 020 31824 0000	21,372	289.96
2010	95 Palacebeach Trail	2518 003 020 31825 0000	21,372	289.96
2010	97 Palacebeach Trail	2518 003 020 31826 0000	22,970	311.64
		<b>Total</b>	<b>154,000</b>	<b>\$ 2,089.36</b>

- (b) **Roll #2518 003 020 31820 0000** – (85-97 Palacebeach Trail, Stoney Creek) in the amount of (\$516.77) for the year 2010 be split amongst the seven newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	PAYMENT AMOUNT
2010	85 Palacebeach Trail	2518 003 020 31820 0000	24,170	(\$ 81.10)
2010	87 Palacebeach Trail	2518 003 020 31821 0000	21,372	(71.72)
2010	89 Palacebeach Trail	2518 003 020 31822 0000	21,372	(71.72)
2010	91 Palacebeach Trail	2518 003 020 31823 0000	21,372	(71.72)
2010	93 Palacebeach Trail	2518 003 020 31824 0000	21,372	(71.72)
2010	95 Palacebeach Trail	2518 003 020 31825 0000	21,372	(71.72)
2010	97 Palacebeach Trail	2518 003 020 31826 0000	22,970	(77.07)
		<b>Total</b>	<b>154,000</b>	<b>(\$ 516.77)</b>

Map identifying 85-97 Palacebeach Trail, Stoney Creek;

