



Hamilton

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Treasury Services Division (Taxation)

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: WARD 15
COMMITTEE DATE: February 13, 2012	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes for Property in Flamborough (FCS12005(a)) (Ward 15)	
SUBMITTED BY: Antonio D. Tollis Treasurer Corporate Services Department	PREPARED BY: Dianne Bartol 905 546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

That the 2010 land taxes in the amount of \$1,517 for 81–95 Nisbet Boulevard, Flamborough (Roll #2518 303 420 23045 0000) be apportioned and split amongst the eight newly created parcels as set out in Appendix A to report FCS12005 (a).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 303 420 23045 0000 (81–95 Nisbet Boulevard, Flamborough) 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 eight 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 blocks of land identified in this report were 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 severance information forms for the assessment originally levied and identified the split amongst the new parcels of land. Since the original assessments remained with the base roll for the 2010 taxation 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 properties have been severed into new lots, the property owners have applied to have the taxes 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 FCS12005(a) – Apportionment of Taxes.

Appendix B to Report FCS12005(a) – Map identifying location of the properties being apportioned.

APPORTIONMENT OF TAXES

That the original land taxes recorded against:

Roll #2518 303 420 23045 0000 – (81-95 Nisbet Boulevard, Flamborough) in the amount of \$1,516.48 for the year 2010 be split amongst the eight newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2010	95 Nisbet Blvd.	2518 303 420 23045	14,270	\$ 190.60
2010	93 Nisbet Blvd.	2518 303 420 23046	14,145	188.94
2010	91 Nisbet Blvd.	2518 303 420 23047	14,145	188.94
2010	89 Nisbet Blvd.	2518 303 420 23048	14,145	188.94
2010	87 Nisbet Blvd.	2518 303 420 23049	14,145	188.94
2010	85 Nisbet Blvd.	2518 303 420 23051	14,145	188.94
2010	83 Nisbet Blvd.	2518 303 420 23052	14,145	188.94
2010	81 Nisbet Blvd.	2518 303 420 23053	14,393	192.24
		Total	113,533	\$ 1,516.48

Map identifying 81-95 Nisbet Boulevard, Flamborough;

