



Hamilton

CITY OF HAMILTON

CORPORATE SERVICES DEPARTMENT
Taxation Division

TO: Mayor and Members General Issues Committee	WARD(S) AFFECTED: WARDS 15 and 10
COMMITTEE DATE: July 9, 2012	
SUBJECT/REPORT NO: Treasurer's Apportionment of Land Taxes for Properties in Flamborough and Stoney Creek (FCS12005(d)) (Wards 15 and 10)	
SUBMITTED BY: Roberto Rossini General Manager Finance & Corporate Services Department	PREPARED BY: Dianne Bartol (905)-546-2424 ext. 4404
SIGNATURE:	

RECOMMENDATION

- (a) That the 2012 land taxes in the amount of \$1,630 for Plan 62M1125 Block 95, Flamborough (Roll #2518 303 420 23105 0000) be apportioned and split amongst the twenty newly created parcels as set out in Appendix A to Report FCS12005(d);
- (b) That the 2012 land taxes in the amount of \$1,528 for Plan 62M1125 Block 96, Flamborough (Roll #2518 303 420 23110 0000) be apportioned and split amongst the ten newly created parcels as set out in Appendix A to Report FCS12005(d);
- (c) That the 2012 land taxes in the amount of \$2,608 for 442 Millen Rd., Stoney Creek (Roll #2518 003 130 23437 0000) be apportioned and split amongst the thirty newly created parcels as set out in Appendix A to Report FCS12005(d).

EXECUTIVE SUMMARY

Assessment and therefore taxes levied on Roll #2518 303 420 23105 0000 (Plan 62M1125 Block 95, Flamborough) for the 2012 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2012 need to be apportioned amongst the twenty newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 303 420 23110 0000 (Plan 62M1125 Block 96, Flamborough) for the 2012 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2012 need to be apportioned amongst the ten newly created parcels of land. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 003 130 23437 0000 (442 Millen Rd., Stoney Creek) for the 2012 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2012 need to be apportioned amongst the thirty 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 assessments returned on the roll for the year 2012 reflect the value for the original parcels 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 2012 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 owner has applied to have the taxes apportioned fairly to all of the units, 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(d) – Apportionment of Taxes.

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

APPORTIONMENT OF TAXES

That the original 2012 land taxes recorded against;

- (a) **Roll #2518 303 420 23105 0000** – (Plan 62M1125 Block 95, Flamborough) in the amount of \$1,629.76 be split amongst the twenty newly created lots listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	49 Nisbet Blvd.	2518 303 420 23105	6,584	\$ 83.82
2012	47 Nisbet Blvd.	2518 303 420 23201	6,352	80.88
2012	45 Nisbet Blvd.	2518 303 420 23202	6,352	80.88
2012	43 Nisbet Blvd.	2518 303 420 23203	6,352	80.88
2012	41 Nisbet Blvd.	2518 303 420 23204	6,464	82.30
2012	39 Nisbet Blvd.	2518 303 420 23205	6,464	82.30
2012	37 Nisbet Blvd.	2518 303 420 23206	6,352	80.88
2012	35 Nisbet Blvd.	2518 303 420 23207	6,352	80.88
2012	33 Nisbet Blvd.	2518 303 420 23208	6,352	80.88
2012	31 Nisbet Blvd.	2518 303 420 23209	6,464	82.30
2012	160 Truedell Circle	2518 303 420 23210	6,408	81.58
2012	158 Truedell Circle	2518 303 420 23211	6,352	80.88
2012	156 Truedell Circle	2518 303 420 23212	6,352	80.88
2012	154 Truedell Circle	2518 303 420 23213	6,352	80.88
2012	152 Truedell Circle	2518 303 420 23214	6,464	82.30
2012	148 Truedell Circle	2518 303 420 23215	6,464	82.30
2012	146 Truedell Circle	2518 303 420 23216	6,352	80.88
2012	144 Truedell Circle	2518 303 420 23217	6,352	80.88
2012	142 Truedell Circle	2518 303 420 23218	6,352	80.88
2012	140 Truedell Circle	2518 303 420 23219	6,464	82.30
		Total	128,000	\$ 1,629.76

(b) **Roll #2518 303 420 23110 0000** – (Plan 62M1125 Block 96, Flamborough) in the amount of \$1,527.91 be split amongst the ten newly created lots listed below:

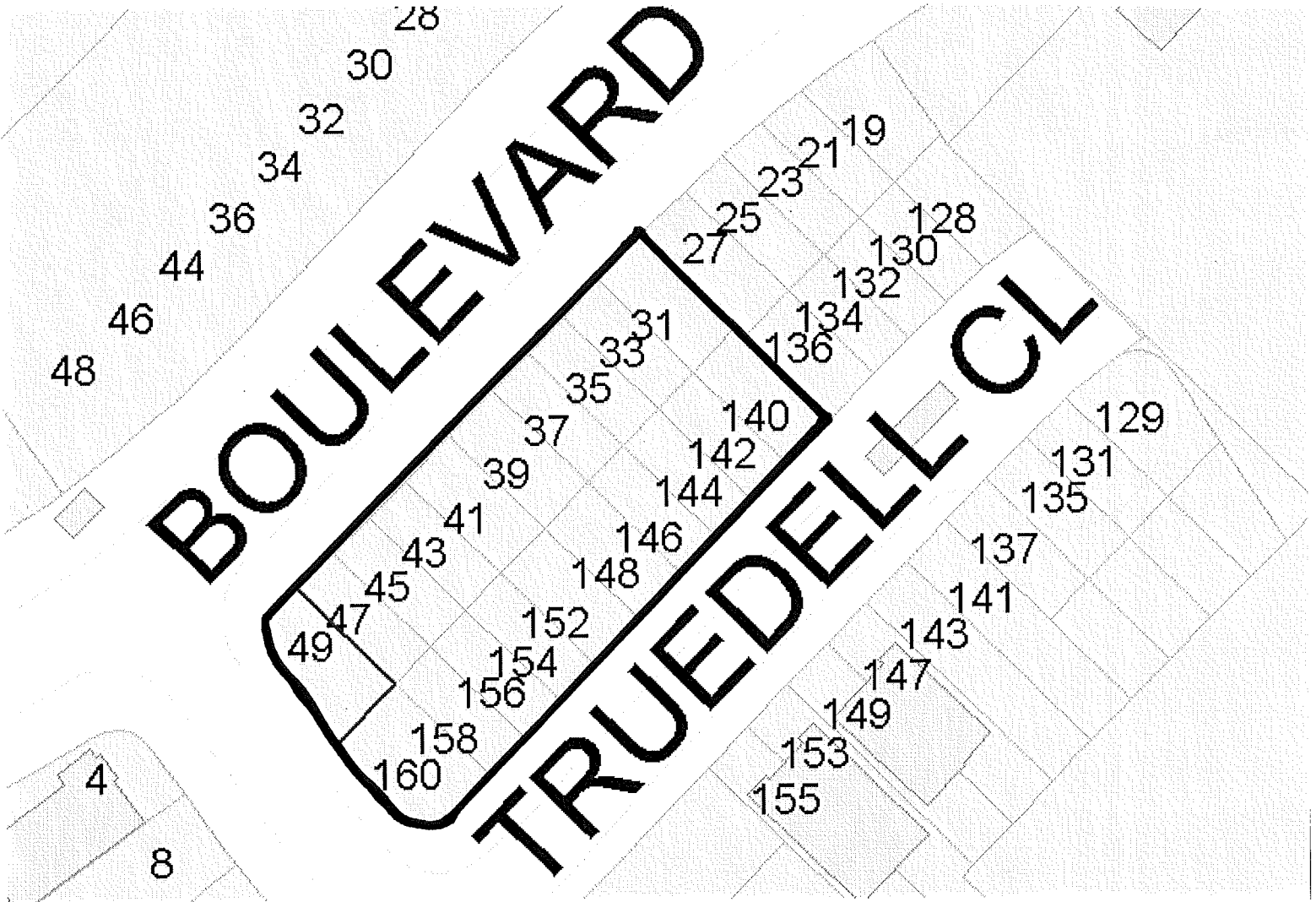
YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	136 Truedell Circle	2518 303 420 23110	12,084	\$153.83
2012	134 Truedell Circle	2518 303 420 23220	11,873	151.17
2012	132 Truedell Circle	2518 303 420 23221	11,873	151.17
2012	130 Truedell Circle	2518 303 420 23222	11,873	151.17
2012	128 Truedell Circle	2518 303 420 23223	11,558	147.16
2012	27 Nisbet Blvd.	2518 303 420 23224	12,294	156.54
2012	25 Nisbet Blvd.	2518 303 420 23225	12,084	153.86
2012	23 Nisbet Blvd.	2518 303 420 23226	12,084	153.86
2012	21 Nisbet Blvd.	2518 303 420 23227	11,978	152.51
2012	19 Nisbet Blvd.	2518 303 420 23228	12,299	156.61
		Total	120,000	\$ 1,527.91

(c) **Roll #2518 003 130 23437 0000** – (442 Millen Rd., Stoney Creek) in the amount of \$2,607.90 be split amongst the thirty newly created lots listed below:

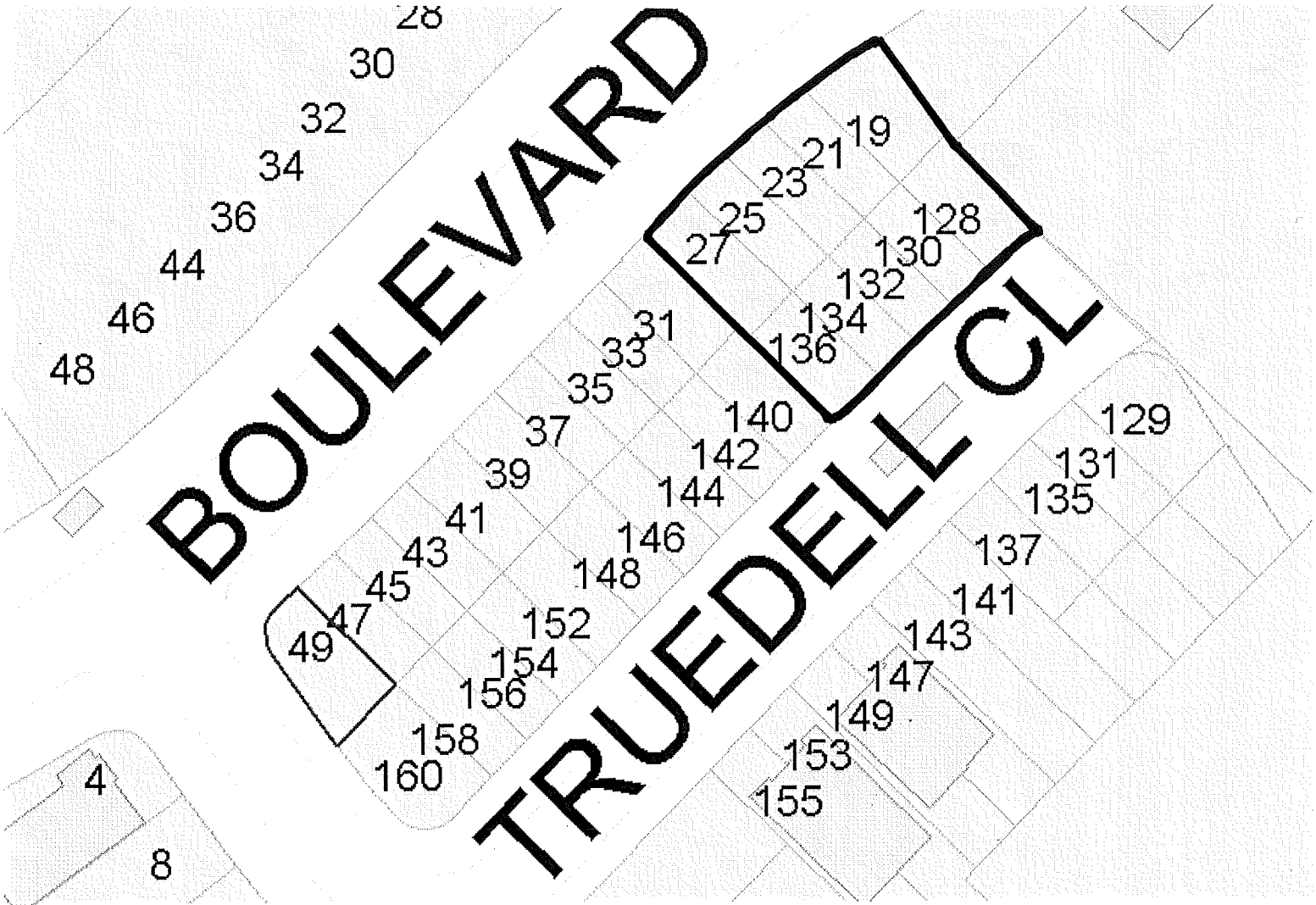
YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	442 Millen Rd., Unit 52	2518 003 130 23525	2,500	\$ 86.93
2012	442 Millen Rd., Unit 53	2518 003 130 23526	2,500	86.93
2012	442 Millen Rd., Unit 54	2518 003 130 23527	2,500	86.93
2012	442 Millen Rd., Unit 55	2518 003 130 23528	2,500	86.93
2012	442 Millen Rd., Unit 56	2518 003 130 23529	2,500	86.93
2012	442 Millen Rd., Unit 57	2518 003 130 23530	2,500	86.93
2012	442 Millen Rd., Unit 58	2518 003 130 23531	2,500	86.93
2012	442 Millen Rd., Unit 59	2518 003 130 23532	2,500	86.93
2012	442 Millen Rd., Unit 60	2518 003 130 23533	2,500	86.93
2012	442 Millen Rd., Unit 61	2518 003 130 23534	2,500	86.93
2012	442 Millen Rd., Unit 62	2518 003 130 23535	2,500	86.93
2012	442 Millen Rd., Unit 63	2518 003 130 23536	2,500	86.93

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TAX AMOUNT
2012	442 Millen Rd., Unit 64	2518 003 130 23537	2,500	86.93
2012	442 Millen Rd., Unit 65	2518 003 130 23538	2,500	86.93
2012	442 Millen Rd., Unit 66	2518 003 130 23539	2,500	86.93
2012	442 Millen Rd., Unit 67	2518 003 130 23540	2,500	86.93
2012	442 Millen Rd., Unit 68	2518 003 130 23541	2,500	86.93
2012	442 Millen Rd., Unit 69	2518 003 130 23542	2,500	86.93
2012	442 Millen Rd., Unit 70	2518 003 130 23543	2,500	86.93
2012	442 Millen Rd., Unit 71	2518 003 130 23544	2,500	86.93
2012	442 Millen Rd., Unit 72	2518 003 130 23545	2,500	86.93
2012	442 Millen Rd., Unit 73	2518 003 130 23546	2,500	86.93
2012	442 Millen Rd., Unit 74	2518 003 130 23547	2,500	86.93
2012	442 Millen Rd., Unit 75	2518 003 130 23548	2,500	86.93
2012	442 Millen Rd., Unit 76	2518 003 130 23549	2,500	86.93
2012	442 Millen Rd., Unit 77	2518 003 130 23550	2,500	86.93
2012	442 Millen Rd., Unit 78	2518 003 130 23551	2,500	86.93
2012	442 Millen Rd., Unit 79	2518 003 130 23552	2,500	86.93
2012	442 Millen Rd., Unit 80	2518 003 130 23553	2,500	86.93
2012	442 Millen Rd., Unit 81	2518 003 130 23554	2,500	86.93
		Total	75,000	\$ 2,607.90

Map identifying Plan 62M1125 Block 95, Flamborough;



Map identifying Plan 62M1125 Block 96, Flamborough;



Map identifying 442 Millen Rd., Stoney Creek;

