



Hamilton

**CITY OF HAMILTON**

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

<b>TO:</b> Chair and Members Audit, Finance & Administration Committee	<b>WARD(S) AFFECTED:</b> WARD 15
<b>COMMITTEE DATE:</b> June 22, 2011	
<b>SUBJECT/REPORT NO:</b> Treasurer's Apportionment of Land Taxes for Property in Flamborough (FCS11001(c)) (Ward 15)	
<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**

That the 2011 property taxes in the amount of \$5,432 for 46-48 Mill St. S., Flamborough, (Roll #2518 303 310 59400 0000) be apportioned and split amongst the two newly created parcels as set out in Appendix A to report FCS11001(c).

**EXECUTIVE SUMMARY**

Assessment and therefore taxes levied on Roll #303 310 59400 0000 (46-48 Mill St. S., Flamborough) for the 2011 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2011 need to be apportioned amongst the two 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 2011 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 2011 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(c) – Apportionment of Taxes.

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

**APPORTIONMENT OF TAXES**

That the original land taxes recorded against;

**Roll #2518 303 310 59400 0000** – (46-48 Mill St. S., Flamborough) in the amount of \$5,432.32 for the year 2011 be split amongst the two newly created lots listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>TAX AMOUNT</b>
2011	46 Mill St. S.	2518 303 310 59405 0000	208,300	\$ 2,716.16
2011	48 Mill St. S.	2518 303 310 59400 0000	209,200	2,716.16
		<b>Total</b>	<b>417,500</b>	<b>\$ 5,432.32</b>

Map identifying 46-48 Mill St. S., Flamborough;

