

**CITY OF HAMILTON**

**CORPORATE SERVICES DEPARTMENT**  
**Taxation Division**

<b>Report to:</b> Mayor and Members Committee of the Whole	<b>Submitted by:</b> Peter A. Barkwell Acting General Manager Finance and Corporate Services
<b>Date:</b> July 11, 2008	<b>Prepared by:</b> Dianne Bartol ext. 4404

**SUBJECT: Apportionment of Taxes for Properties in Ancaster, Flamborough, Glanbrook and Hamilton (FCS08001(c)) (Wards 2, 8, 11, 14, 15)**

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**RECOMMENDATION:**

- (a) That the 2008 property taxes, in the amount of \$2,136.33 for 1034 Sulphur Springs Rd., Ancaster, (Roll #2518 140 120 35000), be apportioned and split amongst the two newly created parcels as set out in Appendix A to report FCS08001(c);
- (b) That the 2008 property taxes, in the amount of \$1,676.09 for 175-177 Chudleigh St., Flamborough, (Roll #2518 303 390 40650), be apportioned and split amongst the two newly created parcels as set out in Appendix A to report FCS08001(c);
- (c) That the 2008 property taxes, in the amount of \$1,665.09 for 171-173 Chudleigh St., Flamborough, (Roll #2518 303 390 40655), be apportioned and split amongst the two newly created parcels as set out in Appendix A to report FCS08001(c);
- (d) That the 2008 property taxes, in the amount of \$3,077.87 for 112-122 Donald Bell Dr., Glanbrook, (Roll #2518 901 410 71680), be apportioned and split amongst the six newly created parcels as set out in Appendix A to report FCS08001(c);
- (e) That the 2007 and 2008 property taxes, in the amount of \$6,525.57 for 218 Macauley St. E., Hamilton, (Roll #2518 020 171 05270), be apportioned and split amongst the two newly created parcels as set out in Appendix A to report FCS08001(c);

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- (f) That the 2007 and 2008 property taxes, in the amount of \$3,014.76 for 0 Springvalley Cres., Hamilton, (Roll #2518 080 971 09060), be apportioned and split amongst the four newly created parcels as set out in Appendix A to report FCS08001(c); and
- (g) That the 2007 and 2008 property taxes, in the amount of \$3,014.76 for 0 Springvalley Cres., Hamilton, (Roll #2518 080 971 09050), be apportioned and split amongst the four newly created parcels as set out in Appendix A to report FCS08001(c).

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Peter A. Barkwell  
Acting General Manager  
Finance and Corporate Services

**EXECUTIVE SUMMARY:**

Assessment and therefore taxes levied on Roll #2518 140 120 35000 (1034 Sulphur Springs Rd., Ancaster) for the 2008 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2008 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 303 390 40650 (175-177 Chudleigh St., Flamborough) for the 2008 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2008 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 303 390 40655 (171-173 Chudleigh St., Flamborough) for the 2008 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2008 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 901 410 71680 (112-122 Donald Bell Dr., Glanbrook) for the 2008 tax year did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2008 need to be apportioned amongst the six newly created parcels. Section 356 of the Municipal Act, 2001 permits such an apportionment.

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Assessment and therefore taxes levied on Roll #2518 020 171 05270 (218 Macauley St. E., Hamilton) for the 2007 and 2008 tax years did not recognize the fact that this property had been the subject of a severance. The taxes levied in the years 2007 and 2008 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 080 971 09060 (0 Springvalley Cres., Hamilton) for the 2007 and 2008 tax years did not recognize the fact that this property had been the subject of a severance. The taxes levied in the years 2007 and 2008 need to be apportioned amongst the four newly created parcels. Section 356 of the Municipal Act, 2001 permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 080 971 09050 (0 Springvalley Cres., Hamilton) for the 2007 and 2008 tax years did not recognize the fact that this property had been the subject of a severance. The taxes levied in the years 2007 and 2008 need to be apportioned amongst the four newly created parcels. Section 356 of the Municipal Act, 2001 permits such an apportionment.

**BACKGROUND:**

The properties identified in this report were severed into several parcels of land.

The assessments returned on the roll for the years 2007 and 2008 reflect the values for the original parcels of land. The Municipal Property Assessment Corporation (MPAC) produced apportionment reports for the assessments originally levied and identified the split amongst the new parcels of land. Since the original assessments remained with the base rolls for the 2007 and 2008 tax years, the taxes were overstated and now need to be adjusted to the newly created roll numbers.

**ANALYSIS/RATIONALE:**

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

**ALTERNATIVES FOR CONSIDERATION:**

There are no alternatives.

**FINANCIAL/STAFFING/LEGAL IMPLICATIONS:**

Where land has been assessed in blocks and then split into new parcels, the original roll number is assigned to the current property owner. Taxes owing and subsequently assessed against the original parcel, must be transferred to the new parcels in a timely manner or the City of Hamilton runs the risk of these amounts becoming uncollectible.

**POLICIES AFFECTING PROPOSAL:**

Section 356 of the Municipal Act, 2001, permits Council to approve the apportionment of land taxes due to a severance. 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 values due to land severances.

Staff have consulted with the Assessment Review Board to determine the appropriate procedure in accordance with Section 356 of the Municipal Act, 2001. As well, the City's Legal Services Division has recommended that all apportionments be done only after following the procedure set out in Section 356 of the Municipal Act, 2001.

**CITY STRATEGIC COMMITMENT:**

By evaluating the "**Triple Bottom Line**", (community, environment, and economic implications) we can make choices that create value across all three bottom lines, moving us closer to our vision for a sustainable community, and Provincial interests.

**Community Well-Being is enhanced.**       **Yes**    **No**

As construction and new development occurs within the city of Hamilton, the apportionment recommendations permit the fair and equitable distribution of land taxes amongst newly created parcels of land, which addresses the social and economic needs of the people in the municipality.

**Environmental Well-Being is enhanced.**       **Yes**    **No**

No environmental impact.

**Economic Well-Being is enhanced.**       **Yes**    **No**

As construction and new development occurs within the City of Hamilton, the apportionment recommendations permit the fair and equitable distribution of land taxes amongst newly created parcels of land, which addresses the social and economic needs of the people in the municipality.

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**Does the option you are recommending create value across all three bottom lines?**

Yes  No

**Do the options you are recommending make Hamilton a City of choice for high performance public servants?**

Yes  No

City staff provides support and direction for those affected by land severances and apportionment of land taxes. Property owners are supplied with answers and resolution to their own specific tax needs. These services promote a healthy environment for the resolution of tax apportionment issues within the community.

**APPORTIONMENT OF TAXES**

That the original land taxes levied against:

- (a) **Roll #2518 140 120 3500** (1034 Sulphur Springs Rd., Ancaster) for the 2008 tax year, in the amount of \$2,136.33 be split amongst the two newly created parcels listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	APPORTIONED TAXES
2008	1034 Sulphur Springs Rd.	2518 140 120 35000	103,000	\$ 1,496.89
2008	1000 Sulphur Springs Rd.	2518 140 120 35400	44,000	639.44
		<b>Total</b>	<b>147,000</b>	<b>\$2,136.33</b>

- (b) **Roll #2518 303 390 40650** (175-177 Chudleigh St., Flamborough) for the 2008 tax year, in the amount of \$1,676.09 be split amongst the two newly created parcels listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	APPORTIONED TAXES
2008	175 Chudleigh St.	2518 303 390 40650	58,000	\$ 843.55
2008	177 Chudleigh St.	2518 303 390 40649	58,000	832.54
		<b>Total</b>	<b>116,000</b>	<b>\$1,676.09</b>

- (c) **Roll #2518 303 390 40655** (171-173 Chudleigh St., Flamborough) for the 2008 tax year, in the amount of \$1,665.09 be split amongst the two newly created parcels listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	APPORTIONED TAXES
2008	173 Chudleigh St.	2518 303 390 40655	58,000	\$ 832.55
2008	171 Chudleigh St.	2518 303 390 40656	58,000	832.54
		<b>Total</b>	<b>116,000</b>	<b>\$1,665.09</b>

**(d) Roll #2518 901 410 71680** (112-122 Donald Bell Dr., Glanbrook) for the 2008 tax year, in the amount of \$3,077.87 be split amongst the six newly created parcels listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>APPORTIONED TAXES</b>
2007	112 Donald Bell Dr.	2518 901 410 71680	40,300	\$ 546.42
<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>APPORTIONED TAXES</b>
2008	114 Donald Bell Dr.	2518 901 410 71681	36,500	494.90
2008	116 Donald Bell Dr.	2518 901 410 71679	36,500	494.90
2008	118 Donald Bell Dr.	2518 901 410 71678	36,500	494.90
2008	120 Donald Bell Dr.	2518 901 410 71677	36,500	494.90
2008	122 Donald Bell Dr.	2518 901 410 71676	40,700	551.85
		<b>Total</b>	<b>227,000</b>	<b>\$3,077.87</b>

**(e) Roll #2518 020 171 05270** (218 Macauley St. E., Hamilton) for the 2007 and 2008 tax years, in the amount of \$6,525.57 be split amongst the two newly created parcels listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>APPORTIONED TAXES</b>
2007	216 Macauley St. E.	2518 020 171 05270	41,500	\$ 662.25
2007	218 Macauley St. E.	2518 020 171 05272	41,500	662.25
2008	216 Macauley St. E.	2518 020 171 05270	158,000	2,600.54
2008	218 Macauley St. E.	2518 020 171 05272	158,000	2,600.53
		<b>Total</b>	<b>399,000</b>	<b>\$6,525.57</b>

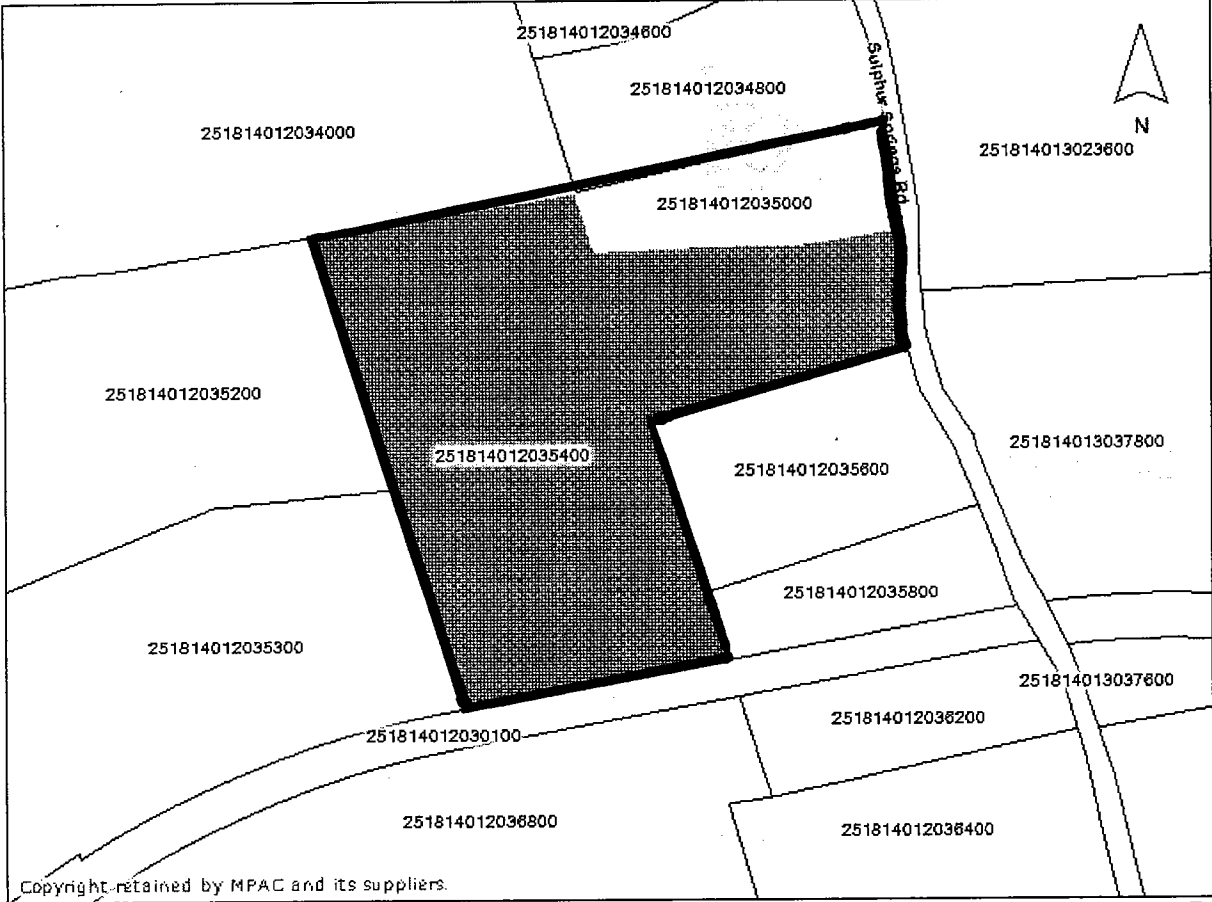
**(f) Roll #2518 080 971 09060** (0 Springvalley Cres., Hamilton) for the 2007 and 2008 tax years, in the amount of \$3,014.76 be split amongst the four newly created parcels listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>APPORTIONED TAXES</b>
2007	236 Brigadoon Dr.	2518 080 971 09060	23,250	\$ 371.02
2007	221 Springvalley Cres.	2518 080 971 05122	23,250	371.02
2007	217 Springvalley Cres.	2518 080 971 05123	23,250	371.02
2007	232 Brigadoon Dr.	2518 080 971 05124	23,250	371.02
2008	236 Brigadoon Dr.	2518 080 971 09060	23,250	382.67
2008	221 Springvalley Cres.	2518 080 971 05122	23,250	382.67
2008	217 Springvalley Cres.	2518 080 971 05123	23,250	382.67
2008	232 Brigadoon Dr.	2518 080 971 05124	23,250	382.67
		<b>Total</b>	<b>186,000</b>	<b>\$3,014.76</b>

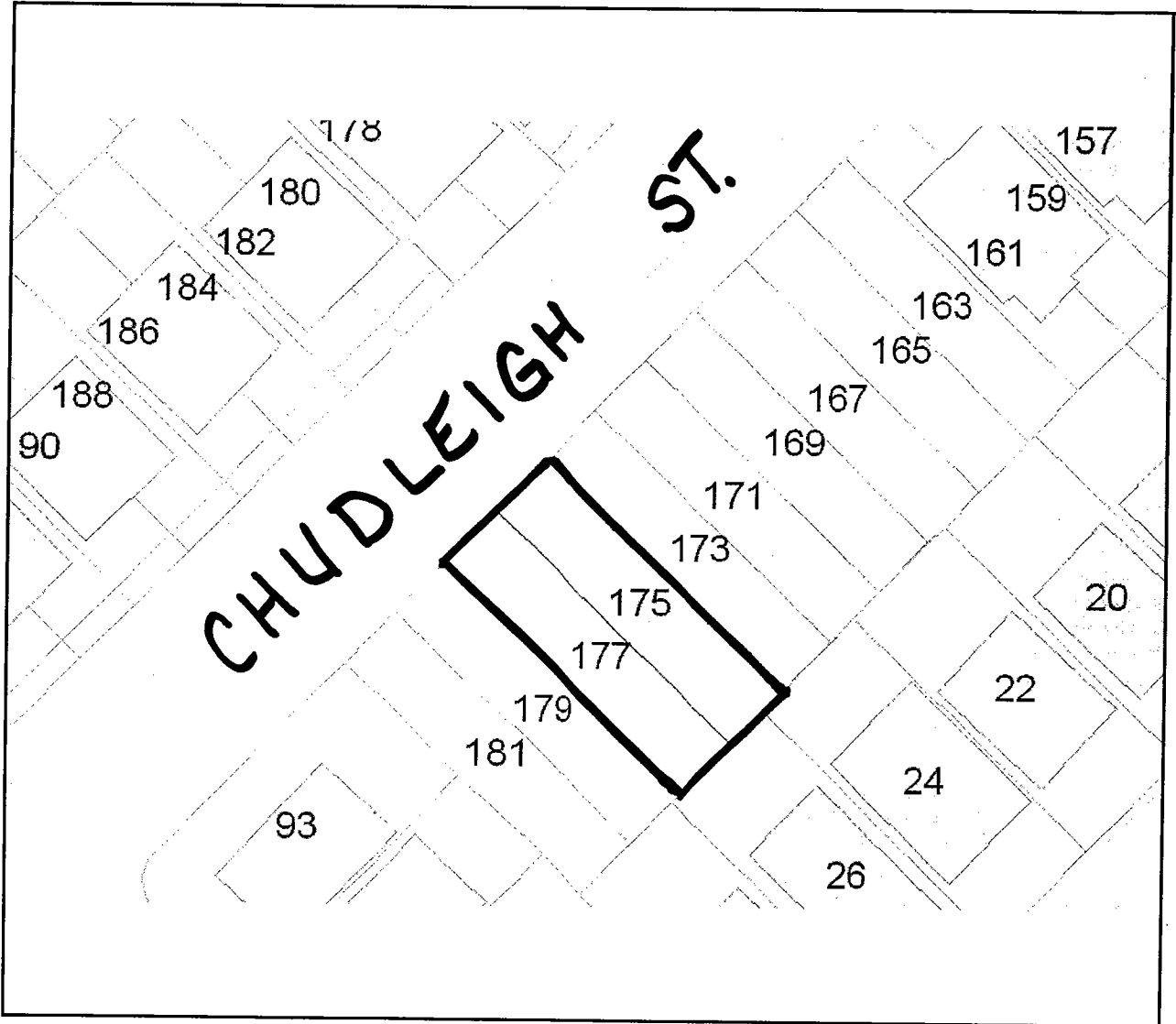
**(g) Roll #2518 080 971 09050** (0 Springvalley Cres., Hamilton) for the 2007 and 2008 tax years, in the amount of \$3,014.76 be split amongst the four newly created parcels listed below:

<b>YEAR</b>	<b>ADDRESS</b>	<b>ROLL NUMBER</b>	<b>APPORTIONED ASSESSMENT</b>	<b>APPORTIONED TAXES</b>
2007	214 Brigadoon Dr.	2518 080 971 09050	23,250	\$ 371.02
2007	201 Springvalley Cres.	2518 080 971 08512	23,250	371.02
2007	197 Springvalley Cres.	2518 080 971 08513	23,250	371.02
2007	210 Brigadoon Dr.	2518 080 971 08514	23,250	371.02
2008	214 Brigadoon Dr.	2518 080 971 09050	23,250	382.67
2008	201 Springvalley Cres.	2518 080 971 08512	23,250	382.67
2008	197 Springvalley Cres.	2518 080 971 08513	23,250	382.67
2008	210 Brigadoon Dr.	2518 080 971 08514	23,250	382.67
		<b>Total</b>	<b>186,000</b>	<b>\$3,014.76</b>

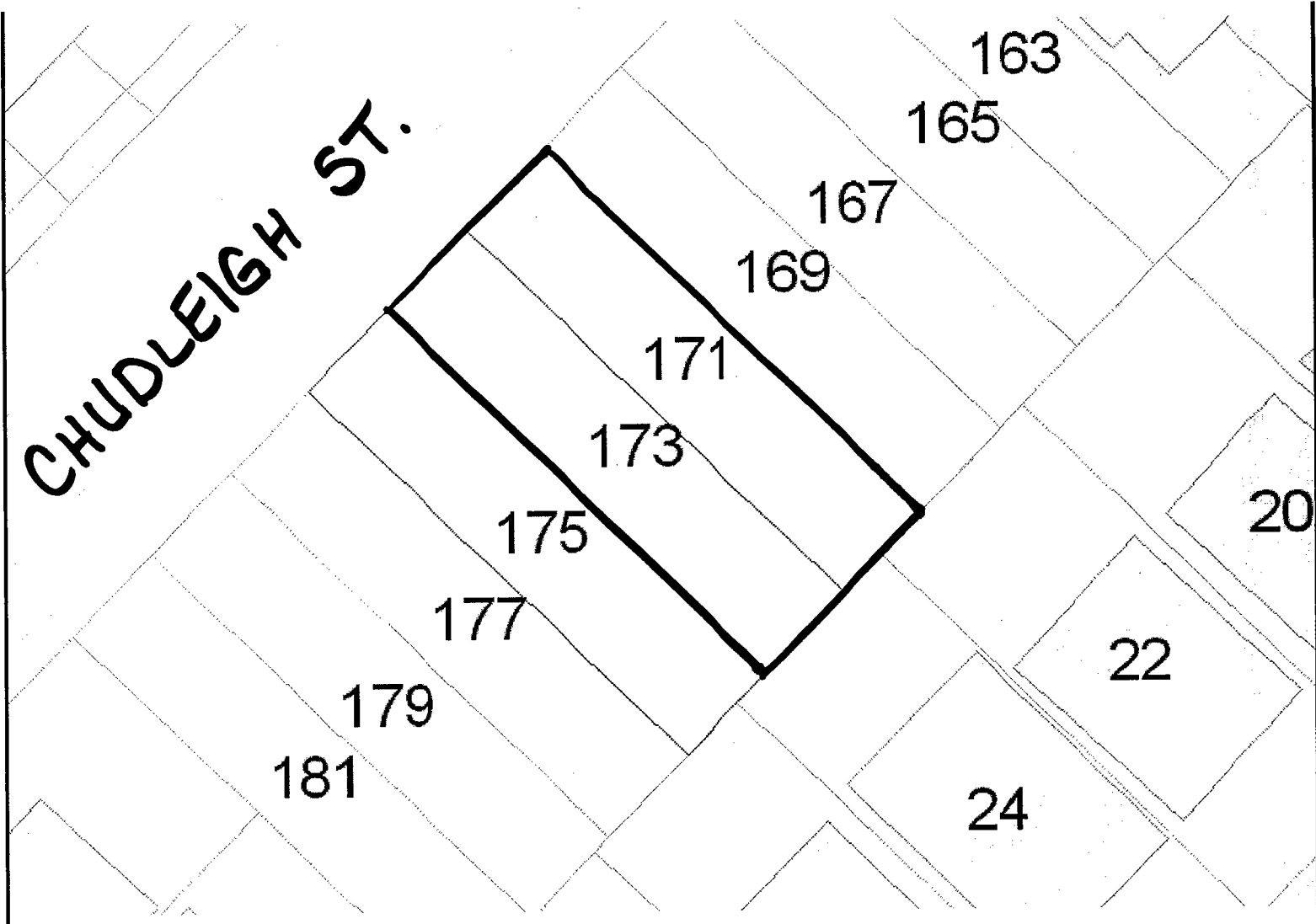
Map identifying the parcel of land originally known as 1034 Sulphur Springs Rd.,  
Ancaster:



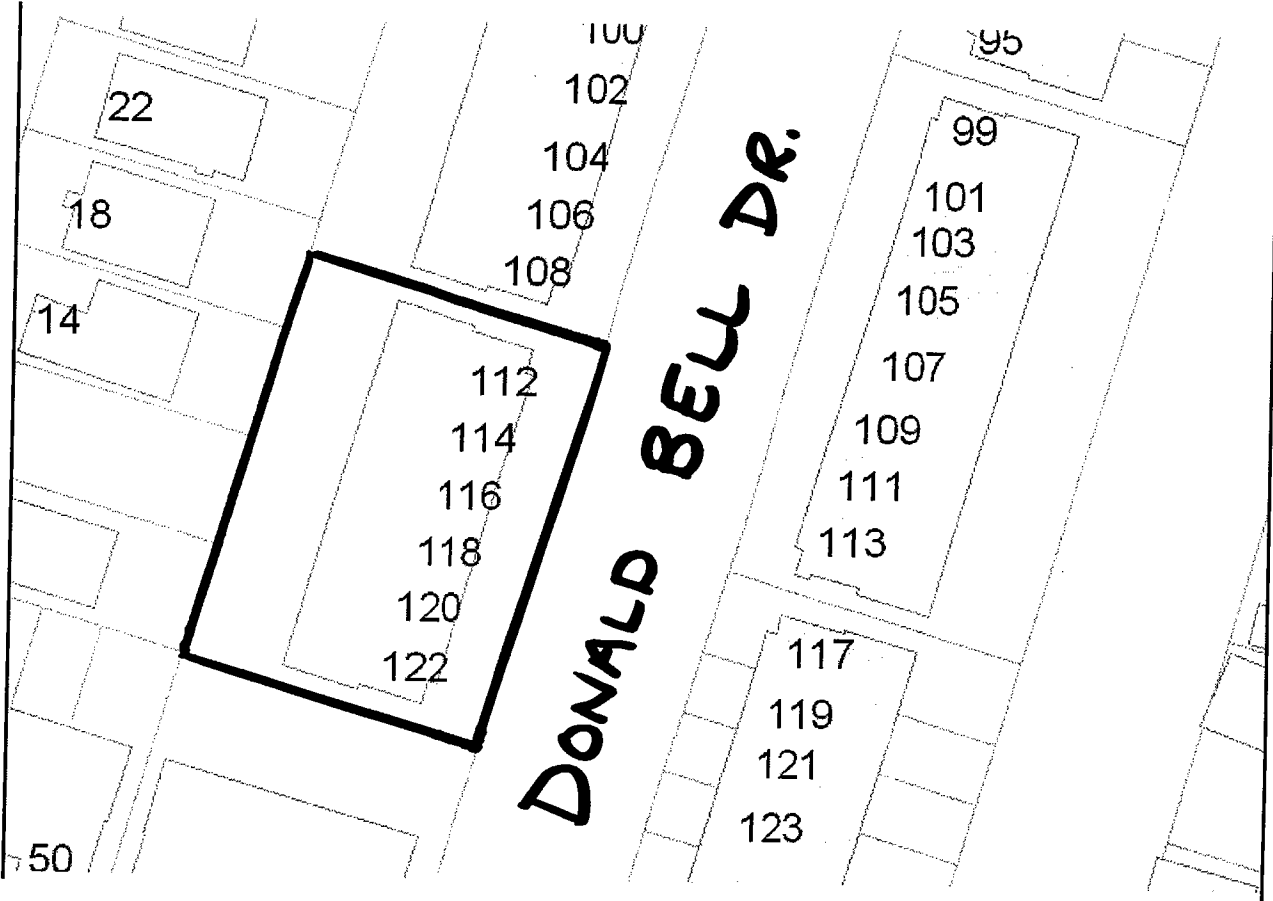
Map identifying the parcel of land originally known as 175-177 Chudleigh St.,  
Flamborough:



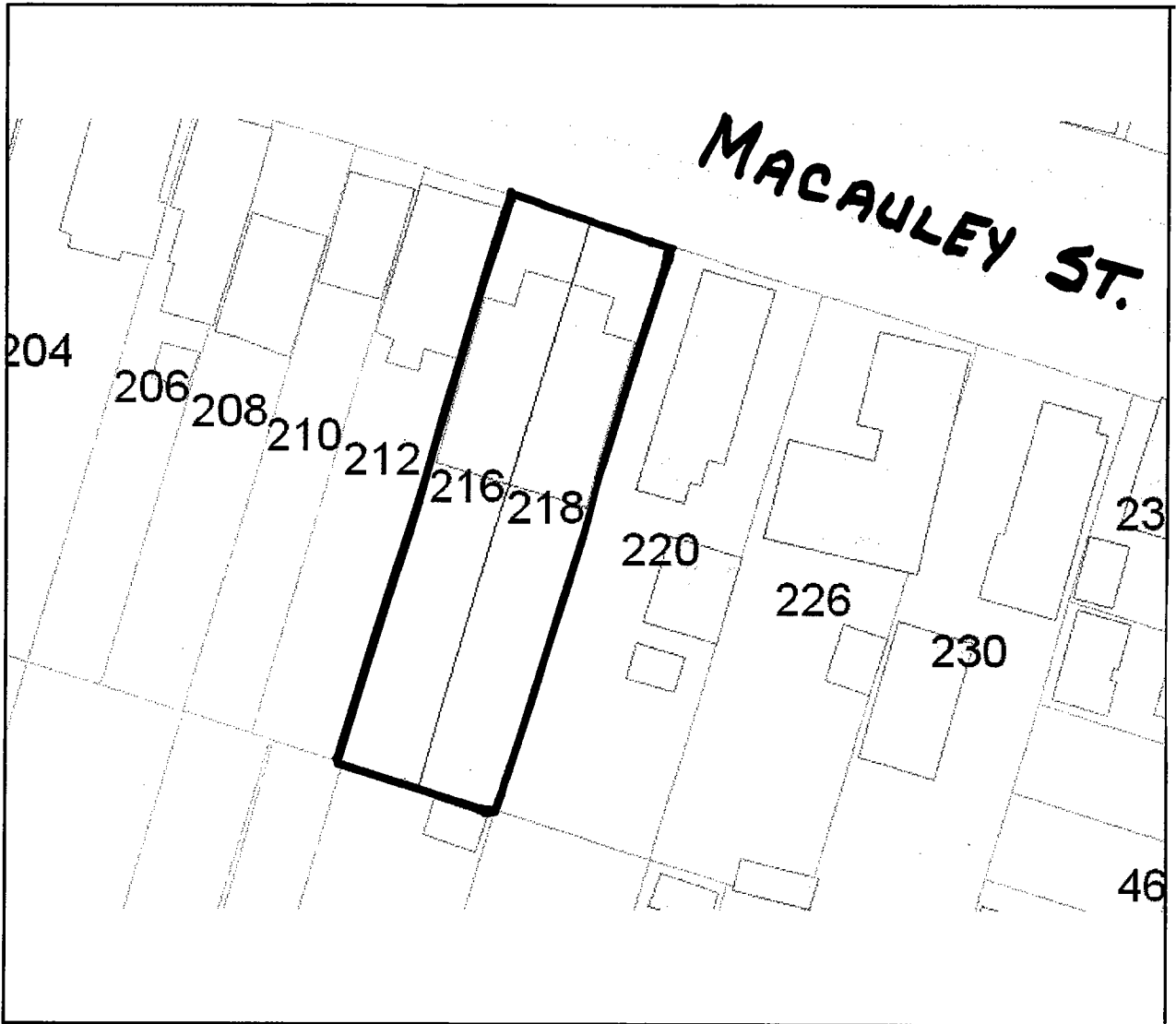
Map identifying the parcel of land originally known as 171-173 Chudleigh St.,  
Flamborough:



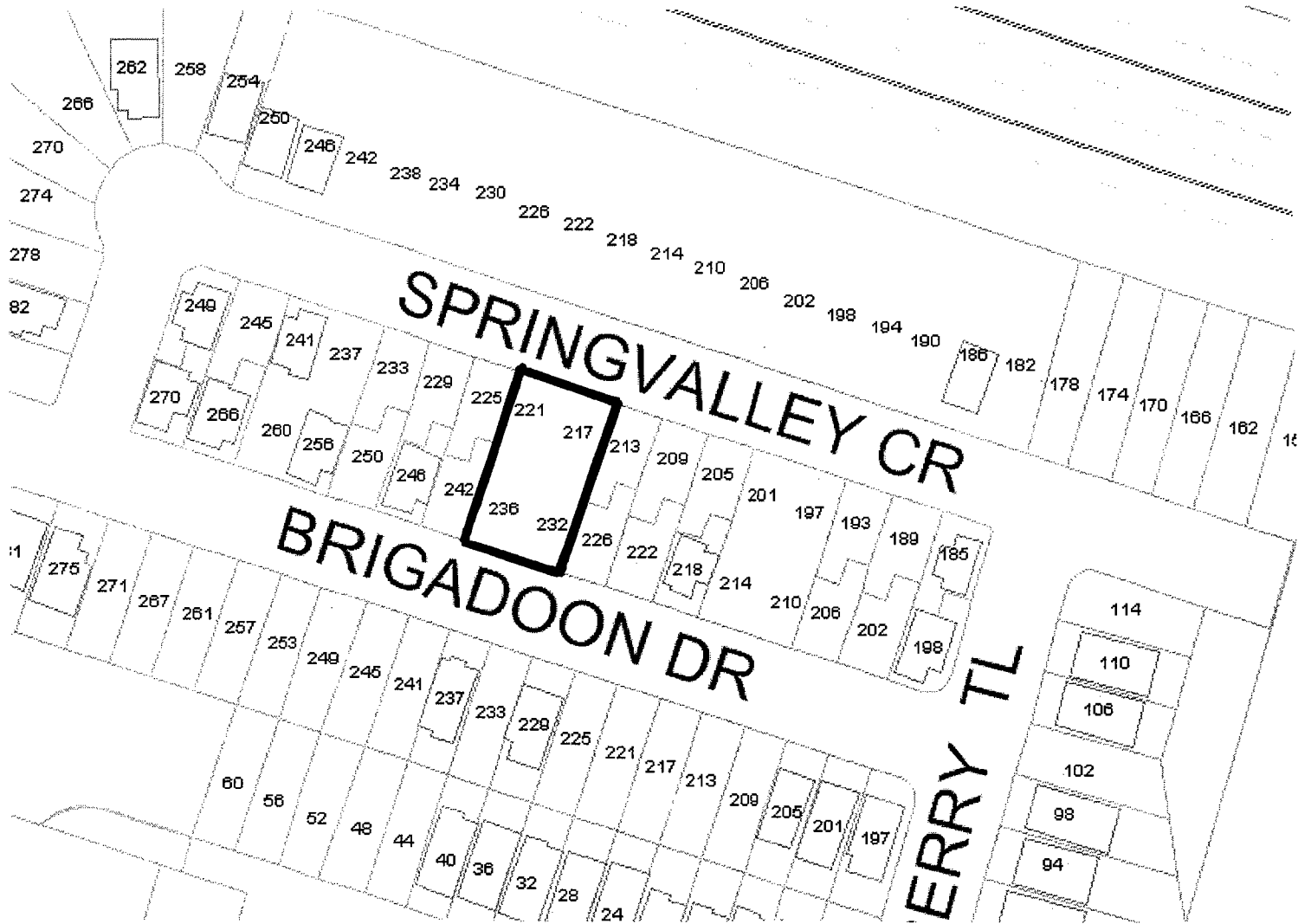
Map identifying the parcels of land originally known as 112-122 Donald Bell Dr.,  
Glanbrook:



Map identifying the parcel of land originally known as 218 Macauley St. E., Hamilton:



Map identifying the parcels of land originally known as 0 Springvalley Cres., Hamilton:



Map identifying the parcels of land originally known as 0 Springvalley Cres., Hamilton:

