

CITY OF HAMILTON

CORPORATE SERVICES
Taxation Division

Report to: Chair and Members Corporate Administration Committee	Submitted by: Joseph L. Rinaldo General Manager Finance and Corporate Services
Date: April 27, 2006	Prepared by: Dianne Bartol ext. 4404

SUBJECT: Apportionment of Taxes for Various Properties in Hamilton (Ward 2), Stoney Creek (Wards 10, 11), Ancaster (Ward12) and Flamborough (Wards 14, 15) (FCS06001(c))

RECOMMENDATION:

- (a) That the land taxes levied against Roll #2518 020 130 17950 (80 Markland St., Hamilton) for the 2005 tax year, be apportioned in the amount of \$7,105.62 and split amongst the two newly created parcels as set out in Appendix A to Report FCS06001(c);
- (b) That the land taxes levied against Roll #2518 020 152 51450 (105-115 King St. E., Hamilton) for the 2005 tax year, be apportioned in the amount of \$33,807.21 and split amongst the two newly created parcels as set out in Appendix A to Report FCS06001(c);
- (c) That the land taxes levied against Roll #2518 003 250 31010 (2 Peachwood Cres., Stoney Creek) for the 2004 and 2005 tax years, be apportioned in the amount of \$2,712.58 and split amongst the two newly created parcels as set out in Appendix A to Report FCS06001(c);
- (d) That the land taxes levied against Roll #2518 003 020 28680 (43 Pisa Drive, Stoney Creek) for the 2005 tax year, be apportioned in the amount of \$2,045.37 and split amongst the five newly created parcels as set out in Appendix A to Report FCS06001(c);
- (e) That the land taxes levied against Roll #2518 003 610 30800 (0 Fifth Rd. East, Stoney Creek) for the 2005 tax year, be apportioned in the amount of \$1,608.64 and split amongst the two newly created parcels as set out in Appendix A to Report FCS06001(c);

SUBJECT: Apportionment of Taxes for Various Properties in Hamilton (Ward 2), Stoney Creek (Wards 10, 11), Ancaster (Ward 12) and Flamborough (Wards 14, 15) (FCS06001(c)) - Page 2 of 5

- (f) That the land taxes levied against Roll #2518 140 220 50340 (3 Vansickle St., Ancaster) for the 2005 tax year, be apportioned in the amount of \$3,264.36 and split amongst the eight newly created parcels as set out in Appendix A to Report FCS06001(c);
- (g) That the land taxes levied against Roll #2518 140 350 27000 (127 Fiddlers Green Rd., Ancaster) for the 2005 tax year, be apportioned in the amount of \$2,712.16 and split amongst the two newly created parcels as set out in Appendix A to Report FCS06001(c);
- (h) That the land taxes levied against Roll #2518 301 710 82800 (1437 Middletown Line, Flamborough) for the 2005 tax year, be apportioned in the amount of \$1,952.03 and split amongst the two newly created parcels as set out in Appendix A to Report FCS06001(c);
- (i) That the land taxes levied against Roll #2518 303 330 23418 (39 Overdale Ave., Flamborough) for the 2005 tax year, be apportioned in the amount of \$1,884.38 and split amongst the two newly created parcels as set out in Appendix A to Report FCS06001(c); and
- (j) That the land taxes levied against Roll #2518 303 970 61200 (137 Campbellville Rd., Flamborough) for the 2004 and 2005 tax years, be apportioned in the amount of \$11,702.52 and split amongst the two newly created parcels as set out in Appendix A to Report FCS06001(c).

Joseph L. Rinaldo
General Manager
Finance and Corporate Services

EXECUTIVE SUMMARY:

Assessment and therefore taxes levied on Roll #2518 020 130 17950 (80 Markland St., Hamilton) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2005 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 020 152 51450 (105-115 King St. E., Hamilton) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2005 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001, permits such an apportionment.

SUBJECT: Apportionment of Taxes for Various Properties in Hamilton (Ward 2), Stoney Creek (Wards 10, 11), Ancaster (Ward 12) and Flamborough (Wards 14, 15) (FCS06001(c)) - Page 3 of 5

Assessment and therefore taxes levied on Roll #2518 003 250 31010 (2 Peachwood Cres., Stoney Creek) for the 2004 and 2005 tax years, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the years 2004 and 2005 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 003 020 28680 (43 Pisa Drive, Stoney Creek) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2005 need to be apportioned amongst the five newly created parcels. Section 356 of the Municipal Act, 2001, permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 003 610 30800 (0 Fifth Rd. East, Stoney Creek) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2005 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 140 220 50340 (3 Vansickle St., Ancaster) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2005 need to be apportioned amongst the eight newly created parcels. Section 356 of the Municipal Act, 2001, permits such an apportionment.

Assessment and therefore taxes levied on Roll #2518 140 350 27000 (127 Fiddlers Green Rd., Ancaster) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2005 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 301 710 82800 (1437 Middletown Line, Flamborough) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2005 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 303 330 23418 (39 Overdale Ave., Flamborough) for the 2005 tax year, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the year 2005 need to be apportioned amongst the two newly created parcels. Section 356 of the Municipal Act, 2001, permits such an apportionment.

SUBJECT: Apportionment of Taxes for Various Properties in Hamilton (Ward 2), Stoney Creek (Wards 10, 11), Ancaster (Ward 12) and Flamborough (Wards 14, 15) (FCS06001(c)) - Page 4 of 5

Assessment and therefore taxes levied on Roll #2518 303 970 61200 (137 Campbellville Rd., Flamborough) for the 2004 and 2005 tax years, did not recognize the fact that this property had been the subject of a severance. The taxes levied in the years 2004 and 2005 need to be apportioned amongst the two 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.

The assessments returned on the roll for the years 2004 and 2005 reflect the values for the original parcel of land. The Municipal Property Assessment Corporation (MPAC) produced apportionment reports for the assessments originally levied in the 2004 and 2005 tax years identifying the split amongst the new parcels of land. Since the original assessments remained with the base Roll Number for the 2004 and 2005 tax years; the taxes were overstated and now need to be adjusted to the newly created roll numbers.

ANALYSIS/RATIONALE:

The original assessment returned on the base roll and the corresponding taxes levied are the sole responsibility of the current property owner. As 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 is 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 been always levied in accordance with the adjusted tax roll.

SUBJECT: Apportionment of Taxes for Various Properties in Hamilton (Ward 2), Stoney Creek (Wards 10, 11), Ancaster (Ward 12) and Flamborough (Wards 14, 15) (FCS06001(c)) - Page 5 of 5

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 has 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 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.

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 the apportionment of land taxes. Property owners are supplied with answers and resolutions 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

Apportion the original land taxes levied against:

- (a) **Roll #2518 020 130 17950** (80 Markland St., Hamilton) for the 2005 tax year, in the amount of \$7,105.62 be split amongst the two property roll numbers listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	80 Markland St.	2518 020 130 17950	305,800	\$5,351.96
2005	82 Markland St.	2518 020130 17960	100,200	1,753.66
		Grand Total	406,000	\$7,105.62

- (b) **Roll #2518 020 152 51450** (105-115 King St. E., Hamilton) for the 2005 tax year, in the amount of \$33,807.21 be split amongst the two property roll numbers listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	105-115 King St. E.	2518 020 152 51450	552,000	\$26,507.91
2005	117 King St. E.	2518 020 152 51452	152,000	7,299.30
		Grand Total	704,000	\$33,807.21

- (c) **Roll #2518 003 250 31010** (2 Peachwood Cres., Stoney Creek) for the 2004 and 2005 tax years, in the amount of \$2,712.58 be split amongst the two property roll numbers listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2004	2 Peachwood Cres.	2518 003 250 31010	44,900	\$672.74
2004	4 Peachwood Cres.	2518 003 250 31009	44,100	660.77
		Grand Total	89,000	\$1,333.51

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	2 Peachwood Cres.	2518 003 250 31010	44,900	\$695.73
2005	4 Peachwood Cres.	2518 003 250 31009	44,100	683.34
		Grand Total	89,000	\$1,379.07

- (d) **Roll #2518 003 020 28680** (43 Pisa Dr., Stoney Creek) for the 2005 tax year, in the amount of \$2,045.37 be split amongst the five property roll numbers listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	43 Pisa Drive	2518 003 020 28680	27,400	\$424.56
2005	45 Pisa Drive	2518 003 020 28682	25,700	398.23
2005	47 Pisa Drive	2518 003 020 28684	25,700	398.23
2005	49 Pisa Drive	2518 003 020 28686	25,700	398.23
2005	51 Pisa Drive	2518 003 020 28688	27,500	426.12
		Grand Total	132,000	\$2,045.37

- (e) **Roll #2518 003 610 30800** (0 Fifth Rd. East, Stoney Creek) for the 2005 tax year, in the amount of \$1,608.64 be split amongst the two property roll numbers listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	0 Fifth Road East	2518 003 610 30800	123,200	\$ 425.98
2005	264 Fifth Road East	2518 003 610 30850	77,800	1,182.66
		Grand Total	201,000	\$1,608.64

- (f) **Roll #2518 140 220 50340** (3 Vansickle St., Ancaster) for the 2005 tax year, in the amount of \$3,264.36 be split amongst the eight property roll numbers listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	3 Vansickle St.	2518 140 220 50340	32,200	\$ 493.49
2005	5 Vansickle St.	2518 140 220 50341	24,200	370.88
2005	7 Vansickle St.	2518 140 220 50342	24,600	377.01
2005	9 Vansickle St.	2518 140 220 50343	25,000	383.14
2005	11 Vansickle St.	2518 140 220 50344	25,000	383.14
2005	13 Vansickle St.	2518 140 220 50345	25,000	383.14
2005	15 Vansickle St.	2518 140 220 50346	25,000	383.14
2005	17 Vansickle St.	2518 140 220 50347	32,000	490.42
		Grand Total	213,000	\$3,264.36

- (g) **Roll #2518 140 350 27000** (127 Fiddlers Green Rd., Ancaster) for the 2005 tax year, in the amount of \$2,712.16 be split amongst the two property roll numbers listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	127 Fiddlers Green Rd.	2518 140 350 27000	116,600	\$1,847.80
2005	131 Fiddlers Green Rd.	2518 140 350 26900	56,400	864.36
		Grand Total	173,000	\$2,712.16

- (h) **Roll #2518 301 710 82800** (1437 Middletown Line, Flamborough) for the 2005 tax year, in the amount of \$1,952.03 be split amongst the two property roll numbers listed below:

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	1437 Middletown Line	2518 301 710 82800	301,300	\$1,939.31
2005	0 Middletown Line W/S	2518 301 710 82880	4,000	12.72
		Grand Total	305,300	\$1,952.03

- (i) **Roll #2518 303 330 23418** (39 Overdale Ave., Flamborough) for the 2005 tax year, in the amount of \$1,884.38 be split amongst the two property roll numbers listed below:

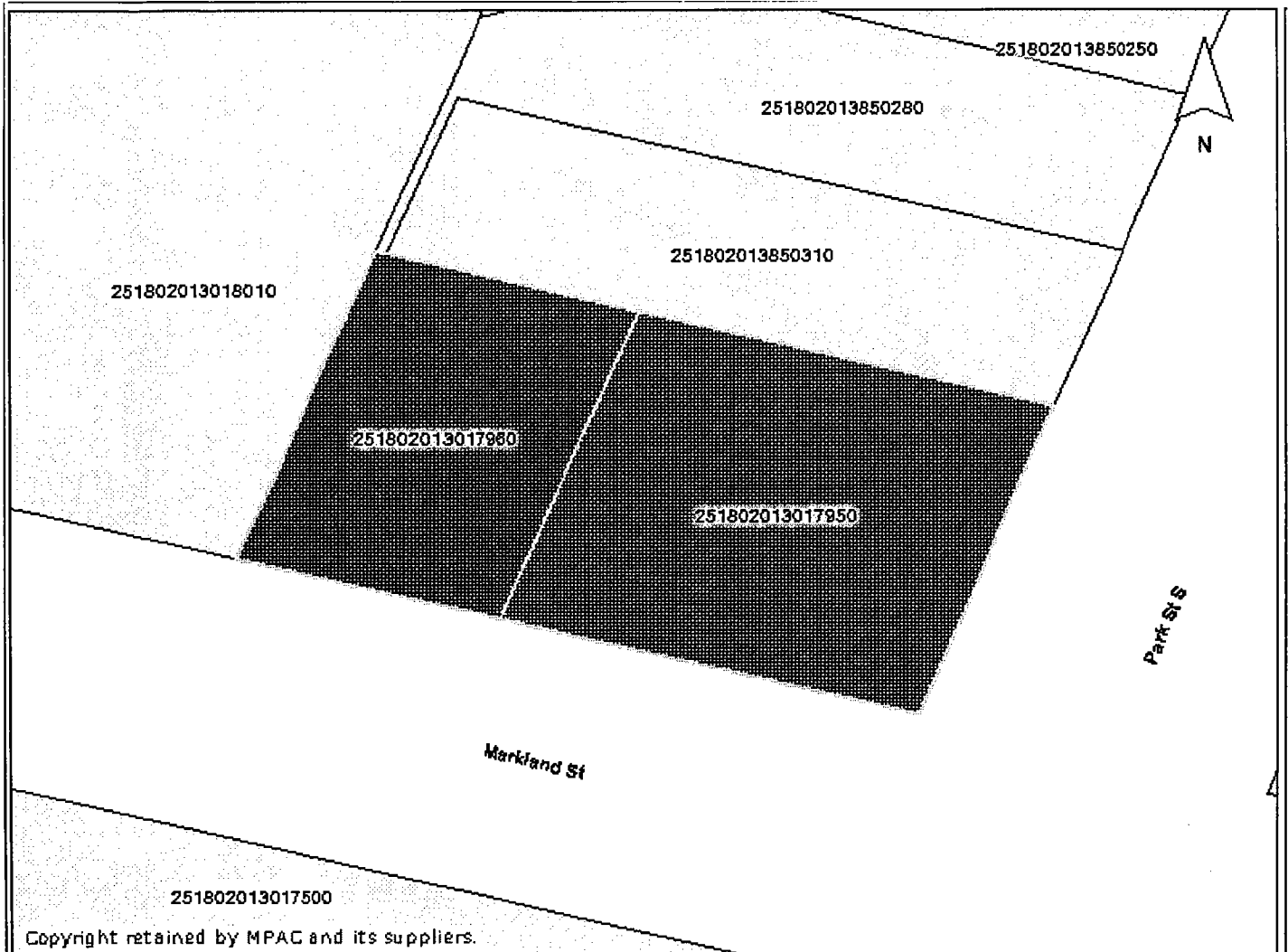
YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	39 Overdale Ave.	2518 303 330 23418	67,500	\$ 942.19
2005	41 Overdale Ave.	2518 303 330 23417	67,500	942.19
		Grand Total	135,000	\$1,884.38

- (j) **Roll #2518 303 970 61200** (137 Campbellville Rd., Flamborough) for the 2004 and 2005 tax years, in the amount of \$11,702.52 be split amongst the two property roll numbers listed below:

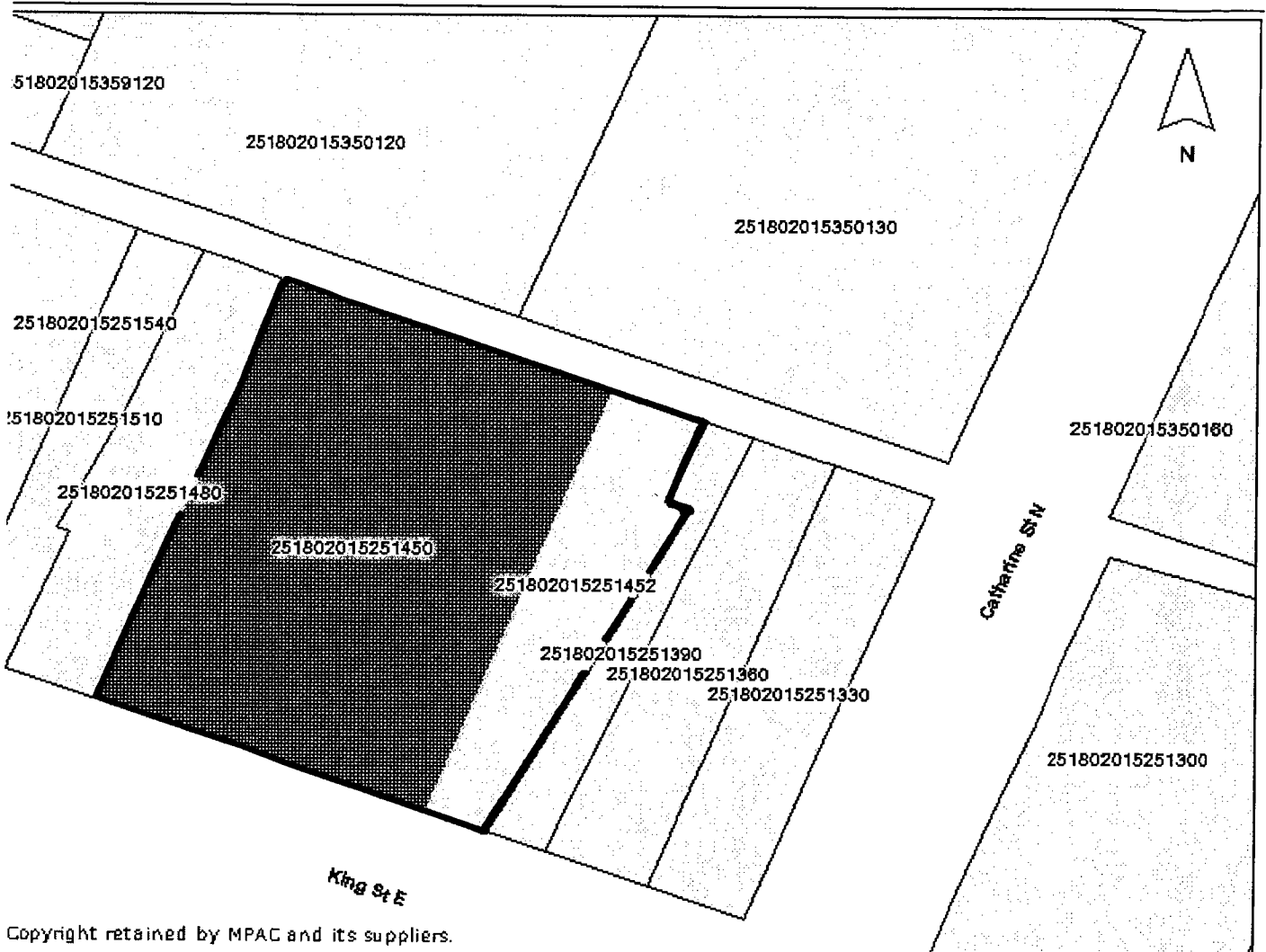
YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2004	137 Campbellville Rd.	2518 303 970 61200	154,000	\$ 2,051.70
2004	0 Campbellville Rd. W/S	2518 303 970 61250	101,000	1,345.60
		Grand Total	255,000	\$3,397.30

YEAR	ADDRESS	ROLL NUMBER	APPORTIONED ASSESSMENT	TOTAL TAXES
2005	137 Campbellville Rd.	2518 303 970 61200	154,000	\$5,019.42
2005	0 Campbellville Rd. W/S	2518 303 970 61250	101,000	3,285.80
		Grand Total	255,000	\$8,305.22

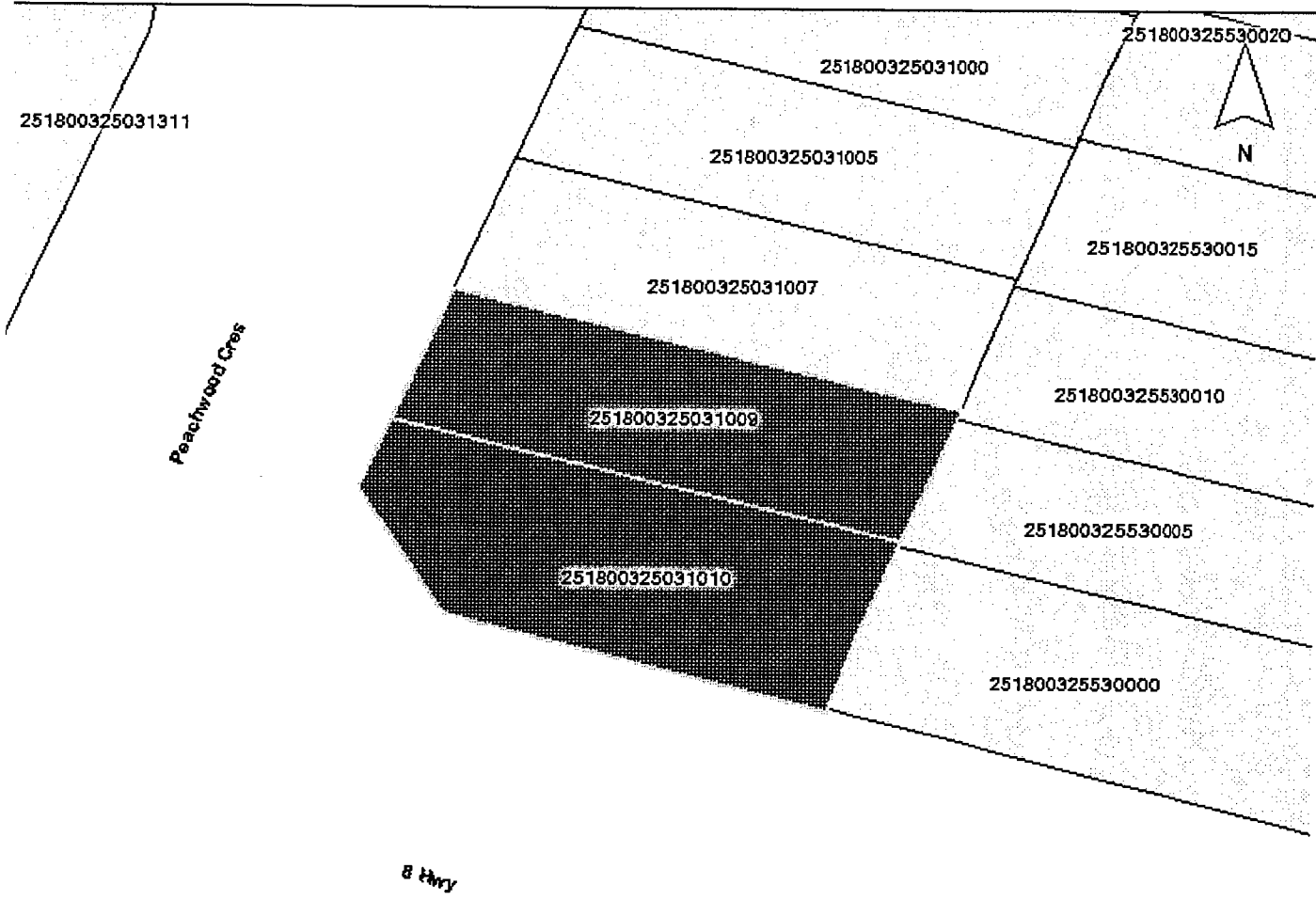
Map identifying the parcel of land originally known as 80 Markland St., Hamilton:



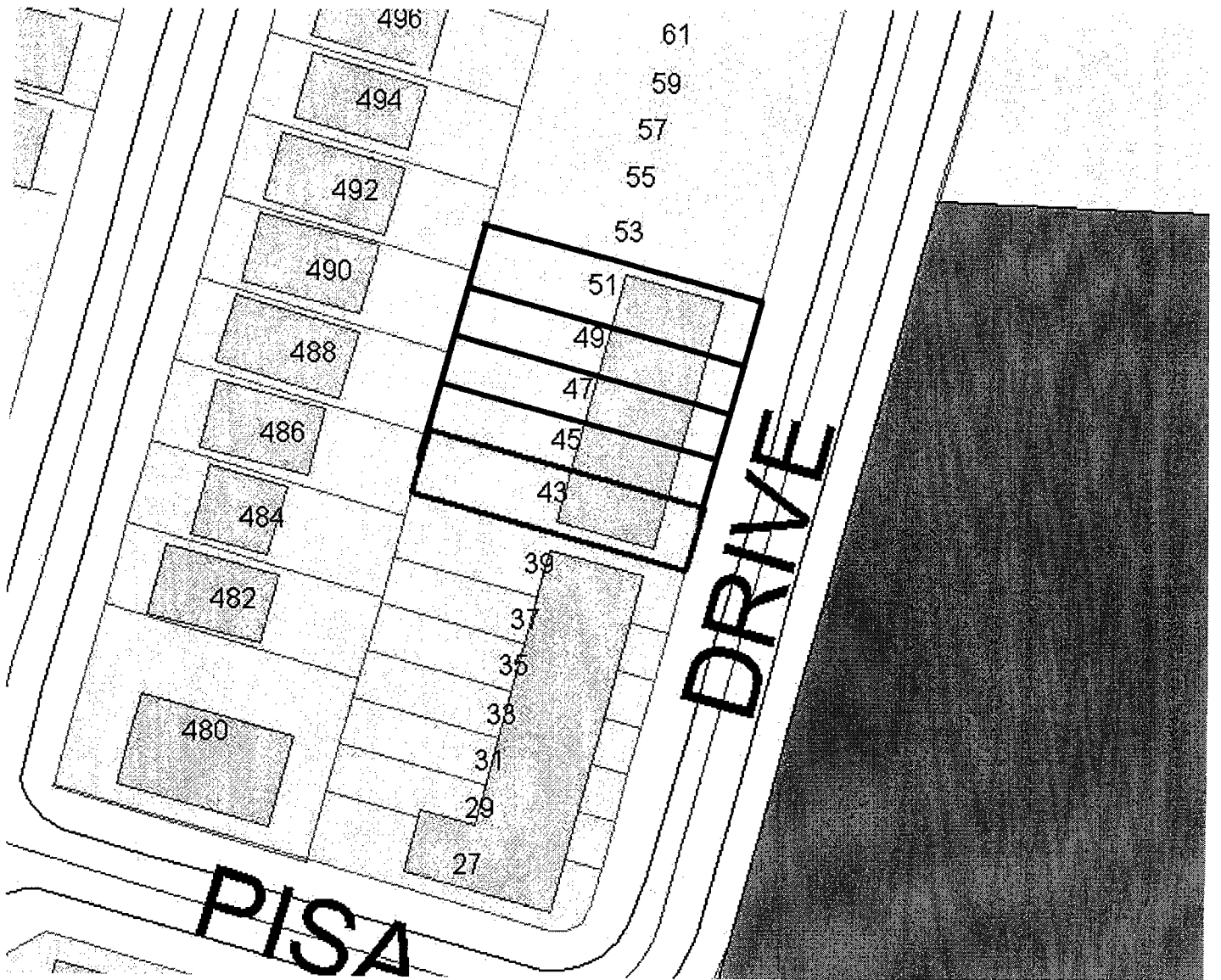
Map identifying the parcel of land originally known as 105-115 King St. E., Hamilton:



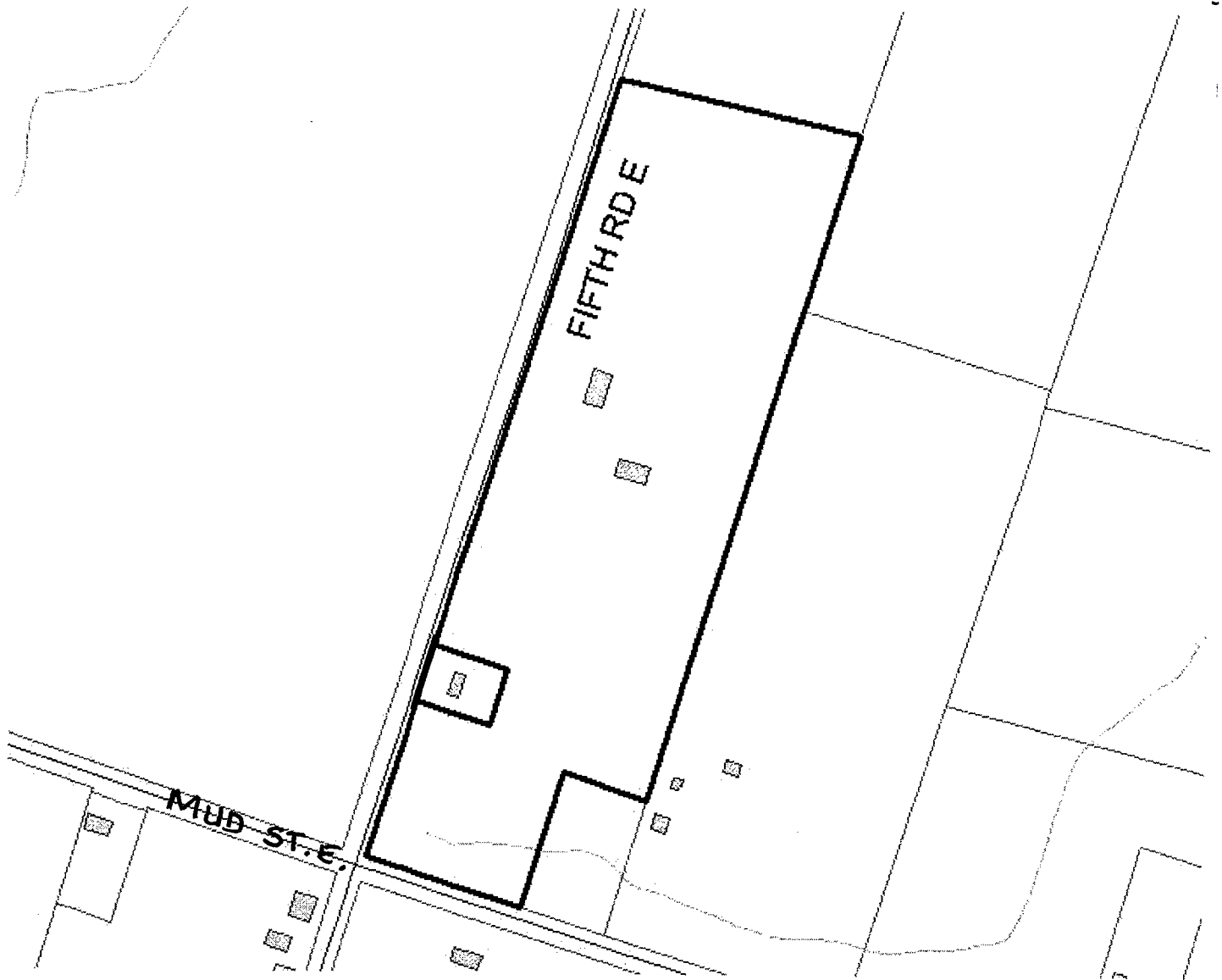
Map identifying the parcel of land originally known as 2 Peachwood Cres., Stoney
Creek:



Map identifying the parcel of land originally known as 43 Pisa Drive, Stoney Creek:



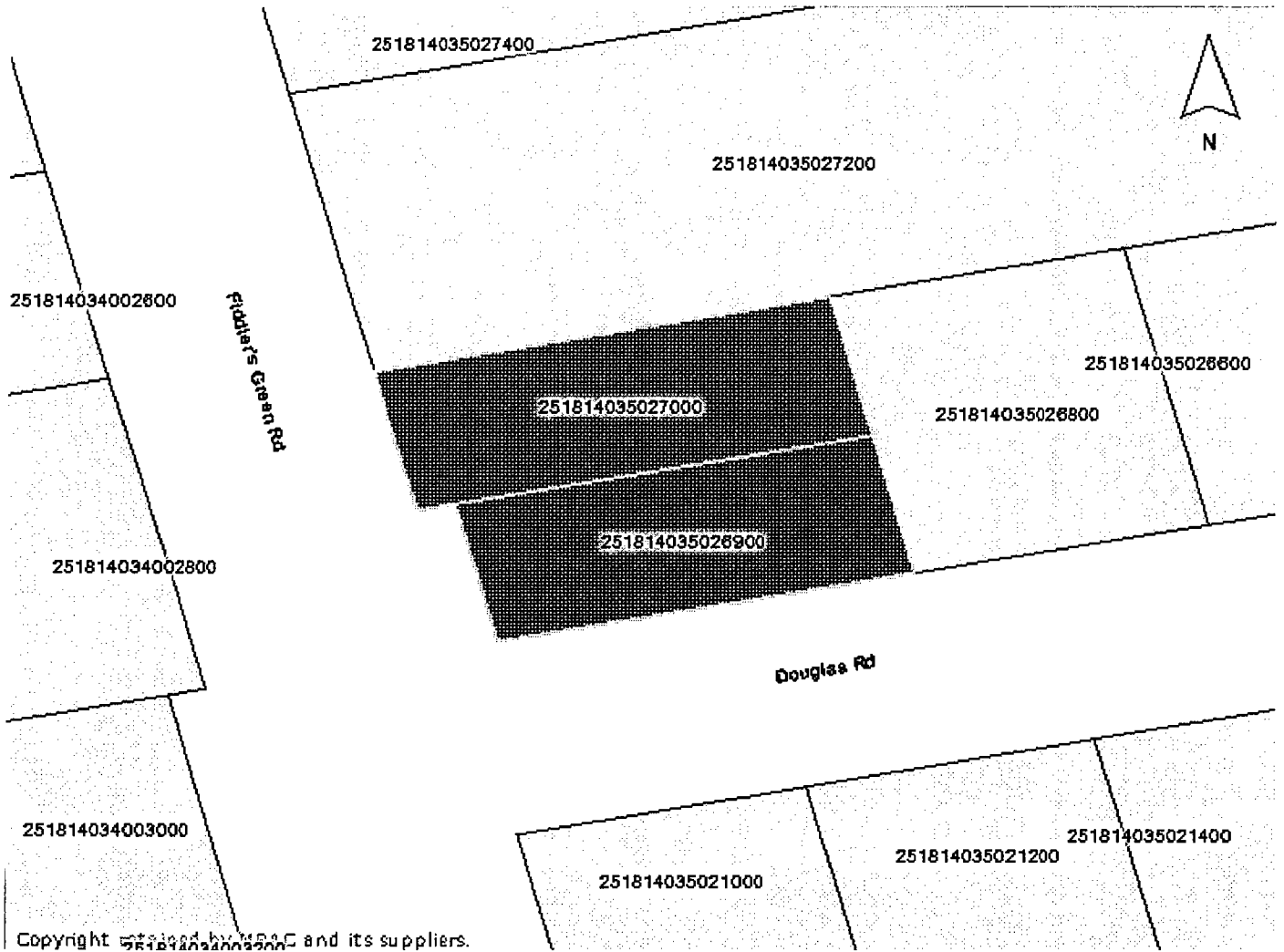
Map identifying the parcel of land originally known as 0 Fifth Rd. E., Stoney Creek:



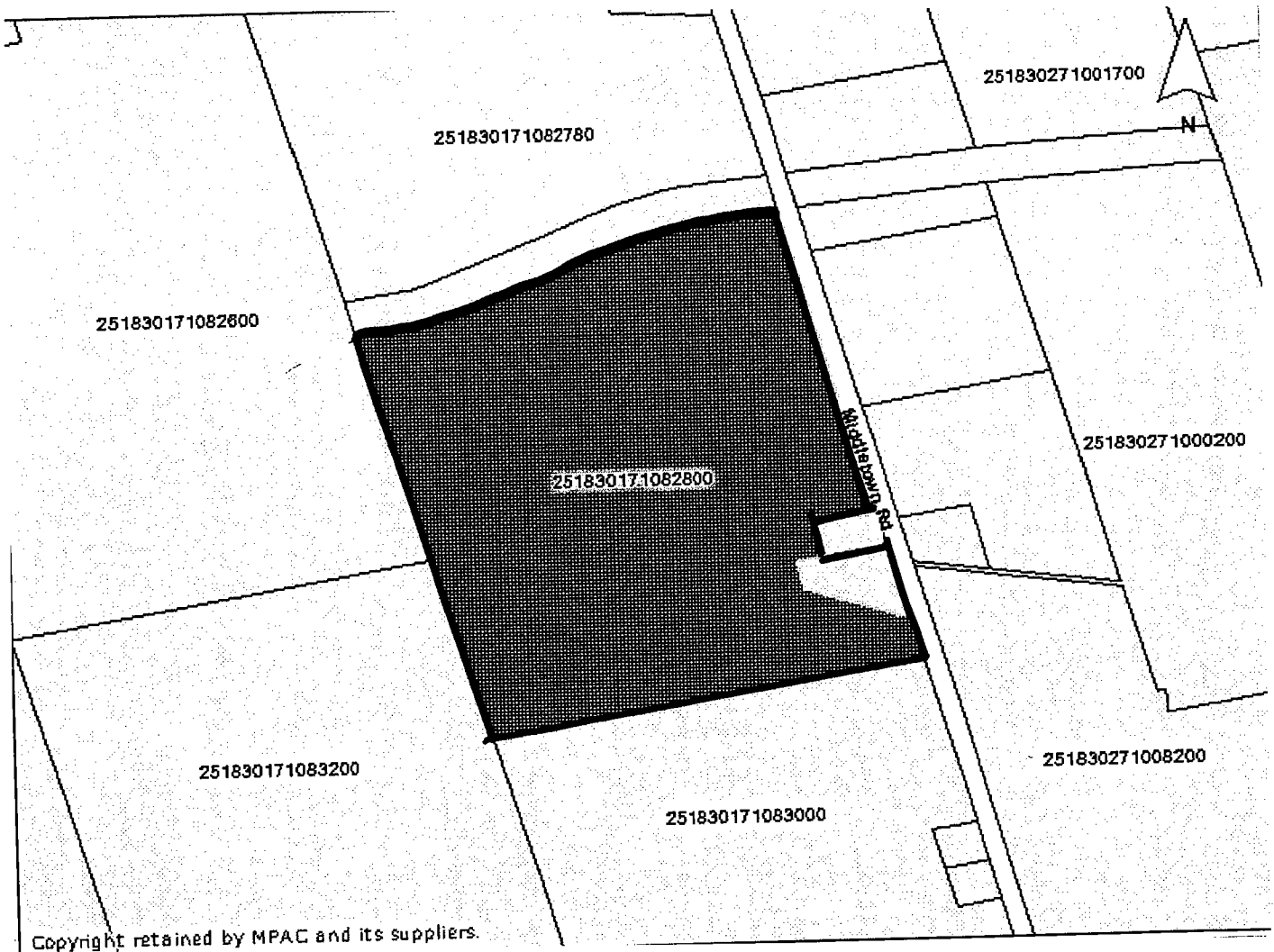
Map identifying the parcel of land originally known as 3 Vansickle St., Ancaster:



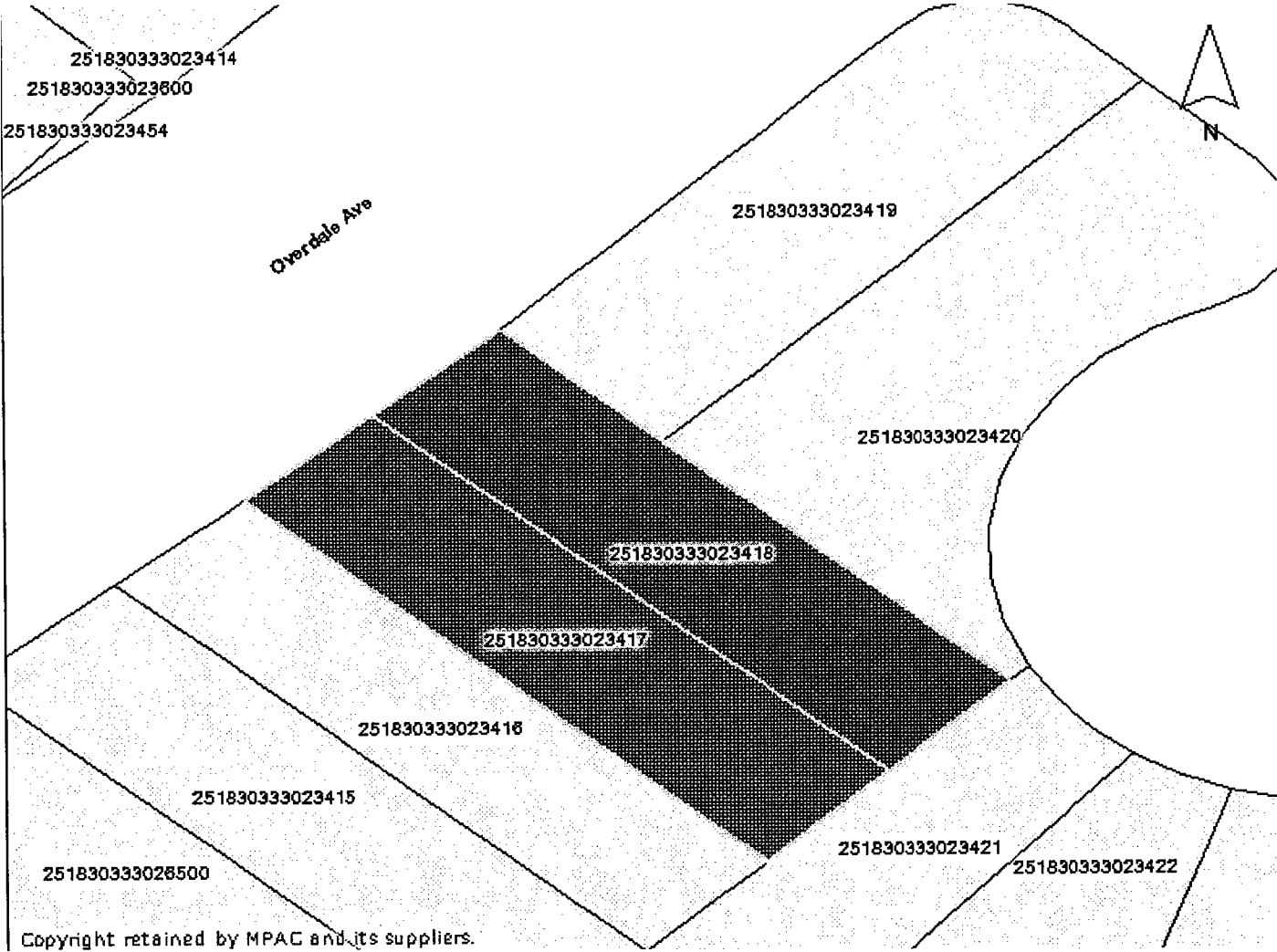
Map identifying the parcel of land originally known as 127 Fiddlers Green Rd., Ancaster:



Map identifying the parcel of land originally known as 1437 Middletown Line,
Flamborough:



Map identifying the parcel of land originally known as 39 Overdale Ave., Flamborough:



Map identifying the parcel of land originally known as 137 Campbellville Rd.,
Flamborough:

