

**Authority:** PD04047, PD04030, PD04026,  
PD04015, PD04024, PD04028,  
PD04049, PD04068, PD04084,  
PD04086, PD04082  
CM: Varies

**Bill No. 105**

## **CITY OF HAMILTON**

### **BY-LAW NO. 04-105**

#### **A By-law to Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2004**

**WHEREAS** Section 208 of the Municipal Act, S.O. 2001, c. 25 (herein referred to as "the Municipal Act") requires the City to levy a special charge upon the rateable properties in the Business Improvement Areas that are in a prescribed business property class sufficient to raise the amount required for the purposes of the Boards of Management of the Business Improvement Areas;

**AND WHEREAS** City of Hamilton By-law No. 04-103 establishes optional tax classes for the year 2004;

**AND WHEREAS** City of Hamilton By-law No. 04-107 establishes tax ratios and tax reduction amounts for the year 2004;

**AND WHEREAS** the City has created the eleven (11) Business Improvement Areas, as listed in Schedule 'A' attached to this By-law;

**AND WHEREAS** the amount of money to be provided by the City to the Boards of Management of the Business Improvement Areas for the year 2004 is set out in Schedule 'A';

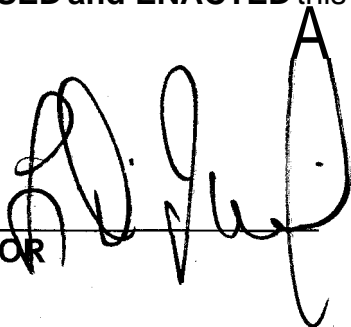
**AND WHEREAS** the total rateable property in the Business Improvement Areas, upon which assessment will be levied, is set out in Schedule 'A' and which said assessment is the basis upon which the taxes for the Business Improvement Area will be raised.

**NOW THEREFORE** the Council of the City of Hamilton enacts as follows:

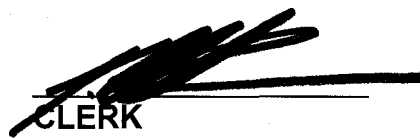
1. THAT the tax rates set out in Schedule 'A' attached hereto shall be levied upon the rateable properties as set out therein for the purposes of raising the sums of money required by the respective Boards of Management of the eleven (11) Business Improvement Areas.
2. THAT the collector shall proceed to collect the amount to be raised by this by-law, together with all other sums on the tax roll in the manner as set forth in the Assessment Act, the Municipal Act, 2001 and any other applicable Acts and the By-laws in force in this Municipality.
3. All property taxes and special levies other than those levied by interim levy, shall be paid in two installments, the first due June 30, 2004 and the second due September 30, 2004.
4. THAT in default of payment of any instalment of taxes or any part of any instalment, by the first day past the due date for the payment thereof, the subsequent installment or installments shall forthwith become due and payable.
5. THAT when payment of any instalment or any part of any instalment of taxes levied by this by-law is in default, penalties and where applicable interest, shall be imposed respectively in accordance with City of Hamilton policies.
6. THAT the Treasurer is authorized and directed to serve personally or to mail or cause to be mailed, notices of the taxes hereby levied to the person or persons taxed at the address of the resident or place of business of such person.
7. THAT the Treasurer and Collector of Taxes is authorized to accept part payment from time to time on account of any taxes due, or alternatively is authorized to refuse acceptance of any such part payment.
8. Schedule "A", attached to this By-law, form part of this By-law.

**PASSED and ENACTED** this 12<sup>th</sup> day of May, 2004.

MAYOR



CLERK



CITY OF HAMILTON

BY-LAW NO. 04-105

2004 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 1 - Concession Street

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 18,645,560	1.9800	36,918,209		\$ 36,918,209	0.00307833	\$ 57,397.11
- vacant bldg, excess land	CU		1.3860			\$	0.00215483	\$
3c Commercial - Shopping	ST	\$	1.9800			\$	0.00307833	\$
- vacant bldg, excess land	SU	\$	1.3860			\$	0.00215483	\$
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 688,000	1.9800	1,362,240		\$ 1,362,240	0.00307833	\$ 2,117.89
4a Industrial - Residual	IT	\$	3.3338			\$	0.00518311	\$
- vacant bldg, excess land,	IU	\$	2.1670			\$	0.00336902	\$
4b Industrial - Large	LT	\$	3.9093			\$	0.00607786	\$
-vacant bldg, excess land	LU	\$	2.5411			\$	0.00395061	\$
						\$ 38,280,449		\$ 59,515.00
Approved 2004 Budget \$ 59,515 divided by assessment vacancy adjusted \$ 38,280,449 equals tax rate 0.00155471 at ratio 1.00.								

Table 2 - Westdale

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 11,670,305	1.9800	23,107,204		\$ 23,107,204	0.00471282	\$ 55,000.00
-vacant bldg, excess land	CU		1.3860	-		\$	0.00329897	\$
3c Commercial - Shopping	ST	\$	1.9800	-		\$	0.00471282	\$
- vacant bldg, excess land	SU	\$	1.3860	-		\$	0.00329897	\$
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$	1.9800	-		\$	0.00471282	\$
4a Industrial - Residual	IT	\$	3.3338	-		\$	0.00793518	\$
- vacant bldg, excess land,	IU	\$	2.1670	-		\$	0.00515786	\$
4b Industrial - Large	LT	\$	3.9093	-		\$	0.00930501	\$
- vacant bldg, excess land	LU	\$	2.5411	-		\$	0.00604826	\$
Total		\$ 11,670,305						\$ 55,000.00
Approved 2004 Budget \$ 55,000 divided by assessment vacancy adjusted \$ 23,107,204 equals tax rate 0.00238021 at ratio 1.00.								

CITY OF HAMILTON

BY-LAW NO. 04-105

2004 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacanc Ad'usted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 13,824,460	1.9800	27,372,431		27,372,431	0.00754752	\$ 104,340.40
- vacant bldg, excess land	CU		1.3860			-	0.00528326	\$
3c Commercial - Shopping	ST	\$	1.9800			-	0.00754752	\$
- vacant bldg, excess land	SU	\$	1.3860			-	0.00528326	\$
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 465,000	1.9800	920,700		-	0.00754752	\$ 3,509.60
4a Industrial - Residual	IT	\$	3.3338			\$	0.01270809	\$
- vacant bldg, excess land,	IU	\$	2.1670			\$	0.00826026	\$
4b Industrial - Large	LT	\$	3.9093			\$	0.01490187	\$
- vacant bldg, excess land	LU	\$	2.5411			\$	0.00968621	\$
						\$ 28,293,131		\$ 107,850.00
Approved 2004 Budget \$ 107,850 divided by assessment vacancy adjusted \$ 28,293,131 equals tax rate 0.00381188 at ratio 1.00.								

Table 4 - International Village

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT	\$ 25,474,300	1.9800	50,439,114		\$ 50,439,114	0.00411510	\$ 104,829.37
- vacant bldg, excess land	CU		1.3860			\$	0.00288057	\$
3c Commercial - Shopping	ST	\$ -	1.9800			\$	0.00411510	\$
- vacant bldg, excess land	SU	\$ -	1.3860			\$	0.00288057	\$
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 1,256,500	1.9800	2,487,870		\$ 2,487,870	0.00411510	\$ 5,170.63
4a Industrial - Residual	IT	\$ -	3.3338			\$	0.00692878	\$
- vacant bldg, excess land,	IU	\$ -	2.1670			\$	0.00450371	\$
4b Industrial - Large	LT	\$ -	3.9093			\$	0.00812488	\$
- vacant bldg, excess land	LU	\$ -	2.5411			\$	0.00528117	\$
Total		\$ 26,730,800		\$ 52,926,984				
Approved 2004 Budget \$ 110,000 divided by assessment vacancy adjusted \$ 52,926,984 equals tax rate 0.00207833 at ratio 1.00.								

CITY OF HAMILTON

BY-LAW NO. 04-105

2004 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

					Vacancy Adjusted		
					\$ 21,813,809		
Property Class	Current Value Assessment	Ratio	Weighted Assessment		\$ Assessment -	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT \$ 11,017,075	1.9800	21,813,809		\$ 21,813,809	0.00167343	\$ 18,436.36
- vacant bldg, excess land	CU	1.3860			\$ 275,483	0.00117140	\$
3c Commercial - Shopping	ST \$	1.9800			\$ 300,043	0.00167343	\$
- vacant bldg, excess land	SU \$	1.3860			\$ -	0.00117140	\$
3b Commercial - Parking Lot & Vacant Land	GT & CX \$ 139,133	1.9800	275,483		\$ 7,296,586	0.00167343	\$ 232.83
4a Industrial - Residual	IT \$ 90,000	3.3338	300,043		\$ 300,043	0.00281764	\$ 253.59
- vacant bldg, excess land,	IU	2.1670				0.00183146	\$
4b Industrial - Large	LT \$ 1,839,333	3.9093	7,190,546		\$ 7,190,546	0.00330404	\$ 6,077.23
- vacant bldg, excess land	LU \$	2.5411			\$ -	0.00214763	\$
Total	\$ 13,085,541		\$ 29,579,881		\$ 29,579,881		\$ 25,000.00

Approved 2004 Budget \$ 25,000 divided by assessment vacancy adjusted \$ 29,579,881 equals tax rate 0.00084517 at ratio 1.00.

Use Rateable Assessment

\* Westinghouse 2/3 assessment reduction as per By-law 98-15

030-233-06050, 030-237-03410, 030-237-09140

	Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Adj Tax	Net Tax
Residual Commercial 030-237-03410, 030-237-09140	\$ 196,900	\$ 131,267	\$ 65,633	\$ 32950	\$ 219 67	109.83309823
-vacant unit, excess land LU	\$ -	\$ -	\$ -	\$ -	\$ -	
Residual Industrial IT	\$ -	\$ -	\$ -	\$ -	\$ -	
Residual Industrial IU	\$ -	\$ -	\$ -	\$ -	\$ -	
Large Industrial 030-233-06050 LT	\$ 5,518,000	\$ 3,678,667	\$ 1,839,333	\$ 18,231 68	\$ 12,154 46	6,077.22818973
	\$ 5,714,900	\$ 3,809,933	\$ 1,904,967	\$ 18,561 18	\$ 12,374 12	6,187.06128796



CITY OF HAMILTON

BY-LAW NO. 04-105

2004 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 7 - King Street West

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
Commercial - Residual	CT	\$ 4,332,810	1.9800	8,578,964		\$ 8,578,964	0.00103859	\$ 4,500.00
- vacant bldg, excess land	CU	\$	1.3860			\$	0.00072701	\$ -
Commercial - Shopping	ST	\$	1.9800			\$ -	0.00103859	\$ -
- vacant bldg, excess land	SU	\$	1.3860			\$ -	0.00072701	\$ -
Commercial - Parking Lot & Vacant Land	GT & CX	\$	1.9800			\$ -	0.00103859	\$ -
Industrial - Residual	IT	\$	3.3338			\$ -	0.00174871	\$ -
- vacant bldg, excess land,	IU	\$	2.1670			\$ -	0.00113666	\$ -
Industrial - Large	LT	\$	3.9093			\$ -	0.00205059	\$ -
- vacant bldg, excess land	LU	\$	2.5411			\$ -	0.00133288	\$ -
Approved 2004 Budget \$ 4,500 divided by assessment vacancy adjusted \$ 8,578,964 equals tax rate 0.00052454 at ratio 1.00.								

Table 8 - Main Street West

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 8,443,600	1.9800	16,718,328		\$ 16,718,328	0.00059216	\$ 5,000.00
- vacant bldg, excess land	CU	\$	1.3860	-		\$	0.00041452	\$
3c Commercial - Shopping	ST	\$ -	1.9800	-		\$	0.00059216	\$
- vacant bldg, excess land	SU	\$ -	1.3860	-		\$	0.00041452	\$
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ -	1.9800	-		\$	0.00059216	\$
4a Industrial - Residual	IT	\$ -	3.3338	-		\$	0.00099705	\$
- vacant bldg, excess land,	IU	\$ -	2.1670	-		\$	0.00064808	\$
4b Industrial - Large	LT	\$ -	3.9093	-		\$	0.00116917	\$
- vacant bldg, excess land	LU	\$ -	2.5411	-		\$	0.00075996	\$
Total		\$ 8,443,600		\$ 16,718,328		\$ 16,718,328		\$ 5,000.00
Approved 2004 Budget \$ 5,000 divided by assessment vacancy adjusted \$ 16,718,328 equals tax rate 0.00029907 at ratio 1.00. 2003 not yet finalized								

CITY OF HAMILTON

BY-LAW NO. 04-105

2004 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 32,894,125	1.9800	65,130,368		\$ 65,130,368	0.00059618	\$ 19,610.80
- vacant bldg, excess land	CU	\$ 430,000	1.3860	595,980		\$ 595,980	0.00041733	\$ 179.45
3c Commercial - Shopping	ST	\$ 17,519,580	1.9800	34,688,768		\$ 34,688,768	0.00059618	\$ 10,444.81
- vacant bldg, excess land	SU	\$ 210,000	1.3860	291,060		\$ 291,060	0.00041733	\$ 87.64
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 1,287,700	1.9800	2,549,646		\$ 2,549,646	0.00059618	\$ 767.70
4a Industrial - Residual	IT	\$ 159,000	3.3338	530,076		\$ 530,076	0.00100381	\$ 159.61
- vacant bldg, excess land,	IU	\$	2.1670			\$	0.00065248	\$
4b Industrial - Large	LT	\$	3.9093			\$	0.00117710	\$
- vacant bldg, excess land	LU	\$	2.5411			\$	0.00076511	\$
Total		\$ 52,500,405		\$ 103,785,898				
Approved 2004 Budget \$ 31,250 divided by assessment vacancy adjusted \$ 103,785,898 equals tax rate 0.00030110 at ratio 1.00.								

Table 10 - Stoney Creek

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 6,296,800	1.9800	12,467,664		\$ 12,467,664	0.00122610	\$ 7,720.50
- vacant bldg, excess land	CU	\$ -	1.3860	-		\$ -	0.00085827	\$
3c Commercial - Shopping	ST	\$ -	1.9800	-		\$ -	0.00122640	\$
- vacant bldg, excess land	SU	\$ -	1.3860	-		\$ -	0.00085827	\$
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ -	1.9800	-		\$ -	0.00122610	\$
4a Industrial - Residual	IT	\$ -	3.3338	-		\$ -	0.00206444	\$
- vacant bldg, excess land,	IU	\$ -	2.1670	-		\$ -	0.00134188	\$
4b Industrial - Large	LT	\$ -	3.9093	-		\$ -	0.00242082	\$
- vacant bldg, excess land	LU	\$ -	2.5411	-		\$ -	0.00157353	\$
Total		\$ 6,296,800		\$ 12,467,664		\$ 12,467,664		\$ 7,720.50
Approved 2004 Budget \$ 7,720.50 divided by assessment vacancy adjusted \$ 12,467,664 equals tax rate 0.00061924 at ratio 1.00.								



CITY OF HAMILTON

BY-LAW NO. 04-105

Schedule "A"

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2004 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Property Class		Current Value Assessment	Ratio	Weighted Assessment	Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a	Commercial - Residual - vacant bldg, excess land	CT \$ 15,351,305	1.9800	30,395,584	\$ 30,395,584	0.00647069	\$ 99,333.52
		CU	1.3860		\$	0.00452948	\$ -
3c	Commercial - Shopping - vacant bldg, excess land	ST \$	1.9800		\$	0.00647069	\$ -
		SU \$	1.3860		\$	0.00452948	\$ -
3b	Commercial - Parking Lot & Vacant Land	GT & CX \$ 103,000	1.9800	203,940	\$ 203,940	0.00647069	\$ 666.48
4a	Industrial - Residual - vacant bldg, excess land,	IT \$	3.3338		\$	0.01089498	\$ -
		IU \$	2.1670		\$	0.00708174	\$ -
4b	Industrial - Large - vacant bldg, excess land	LT \$	3.9093		\$	0.01277576	\$ -
		LU \$	2.5411		\$	0.00830425	\$ -
Approved 2004 Budget \$ <b>100,000</b> divided by assessment vacancy adjusted \$ 30,599,524 equals tax rate 0.00326802 at ratio 1.00.							