Authority: Item 54, Committee of the

Whole Report 09-011

(FCS09007) CM: April 1, 2009

**Bill No.082** 

## CITY OF HAMILTON

### **BY-LAW 09-082**

# A By-law to Set and Levy the Rates of Taxation for the Year 2009

WHEREAS the <u>Municipal Act</u>, 2001, S.O. 2001, c. 25 (the <u>"Municipal Act"</u>) provides the authority for the Council of the City of Hamilton to levy on the whole rateable property according to the last returned assessment roll for the current year, the tax rates required for City and School purposes;

**AND WHEREAS** the total assessable property according to the last returned assessment roll is \$42,106,451,467;

**AND WHEREAS** subsection 307(2) of the <u>Municipal Act</u> provides that for each municipal levy, the tax rates to be levied on the different classes of property shall be in the same proportion to each other as the tax ratios established under section 308 of the <u>Municipal Act</u> for the property classes are to each other;

**AND WHEREAS** section 312 of the <u>Municipal Act</u> provides for the passing of a by-law which levies a separate tax rate on the rateable assessment in each property class in the local municipality for local municipality purposes to raise the general municipal levy;

**AND WHEREAS** City of Hamilton By-law No. 09-081 establishes optional property classes for the 2009 taxation year;

**AND WHEREAS** City of Hamilton By-law No. 09-080 establishes tax ratios and tax reductions for the 2009 taxation year;

AND WHEREAS section 15 of the <u>City of Hamilton Act</u>, 1999, S.O. 1999, c. 14, Sched. C (the "<u>City of Hamilton Act</u>") provides for the establishment of one or more municipal service areas and the ability to levy one or more special local municipality levies in the municipal service areas for the purpose of raising all or part of its costs for services including public transportation, fire protection and prevention and storm sewer services;

**AND WHEREAS** sections 12 and 13 of the <u>City of Hamilton Act</u> provide for the establishment of merged areas and the taxation within these merged areas for special services and other adjustments to the general local municipality levy;

**AND WHEREAS** section 326 of the <u>Municipal Act</u> provides for the identification of special services and for taxation in the form of a special municipal levy for these special services;

**AND WHEREAS** the Education Act, R.S.O. 1990, c. E. 2 provides that tax rates for school purposes shall be prescribed as follows;

- 1. For the residential, multi-residential and new multi-residential property classes a single tax rate, being 0.252% as prescribed for 2009 by Ontario Regulation 400/98.
- 2. For the farm and managed forest property classes a tax rate equal to 0.063% as prescribed for 2009 by Ontario Regulation 400/98.
- 3. For the pipelines property class a single tax rate, being 1.392595% as prescribed for 2009 by Ontario Regulation 400/98.
- 4. For properties within the commercial classes the rates set out in Schedule "C" attached to this By-law, as prescribed for 2009 by Ontario Regulation 400/98.
- 5. For properties within the industrial classes the rates set out in Schedule "C" attached to this By-law, as prescribed for 2009 by Ontario Regulation 400/98.
- 6. Applicable tax reductions as set out in section 313 of the <u>Municipal Act</u> with respect to the subclasses prescribed under subsection 8(1) of the <u>Assessment Act</u>, R.S.O. 1990, c. A. 31 (the "<u>Assessment Act</u>")

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

- (a) The Council of the City of Hamilton adopts the sum of \$649,061,131, as set out in Schedule "A" attached to this By-law, as the amount required for the general purposes of the City of Hamilton and for special purposes including transit, fire, culture and recreation and sidewalk snow removal, for the 2009 taxation year.
  - (b) The levies for City and School purposes as set out in Schedule "B" attached to this By-law, shall be collected on the rateable property of the City of Hamilton.
- 2. The tax rates set out in Schedule "C" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for General City and School purposes as set out therein.

- 3. (a) The tax rates set out in Schedule "D" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Transit Service Area for Transit purposes as set out therein.
  - (b) The tax rates set out in Schedule "D" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for Fire Services purposes as set out therein.
  - (c) The tax rates set out in Schedule "D" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for Culture and Recreation Services (including loan repayment for parkland purchases) purposes as set out therein.
  - (d) The tax rates set out in Schedule "D" attached to this By-law shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Transit Service Area of Ward 12 for Sidewalk Snow Removal purposes as set out therein.
- 4. The Tax Collector shall proceed to collect the amount to be raised by this Bylaw, together with all other sums on the tax roll in the manner as set forth in the <u>Assessment Act</u>, the <u>Municipal Act</u> and any other applicable Acts and the By-laws in force in this municipality.
- 5. All property taxes and special levies other than those levied by interim levy, shall be paid in two installments, the first due June 30, 2009 and the second due September 30, 2009.

- 6. Under subsection 342(b) of the <u>Municipal Act</u>, which allows for alternative instalment due dates to spread the payment of taxes more evenly over the year, the final tax levy and any special levies, other than those levied by interim levy, shall be as follows:
  - (i) for those on the twelve (12) -month pre-authorized automatic bank withdrawal payment plan, shall be paid in six (6) equal installments due on the first working day of each month July to December, inclusive.
  - (ii) for those on the ten (10) -month pre-authorized automatic bank withdrawal payment plan shall be paid in five (5) equal installments, due on the first working day of each month July to November, inclusive.

The payment plans set out in subsections (i) and (ii) shall be penalty free for so long as the taxpayer is in good standing with the terms of the plan agreement.

- 7. 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.
- 8. The City Treasurer is authorized and directed to serve personally or to mail or cause to be mailed, notices of the taxes levied by this By-law to the person or persons taxed at the address of the resident or place of business of such person.
- 9. The City Treasurer and / or Tax Collector are authorized to accept part payment from time to time on account of any taxes due, or alternatively are authorized to refuse acceptance of any such part payment.
- 10. Schedules "A", "B", "C" and "D", attached to this By-law, form part of this By-law.
- 11. This By-law is deemed to come into force on January 1<sup>st</sup>, 2009.

PASSED this 29<sup>th</sup> day of April, 2009.

Fred Eisenberger

Mayor

Kevin C. Christenson City Clerk

# **BY-LAW NO. 09-082**

Schedule "A" Page 1 of 1

2009 OPERATING BUDGET	2009 LEVY
City Services	
Planning & Economic Development	17,791,047
Public Health Services	9,281,568
Community Services (includes Social Housing)	133,895,501
Hamilton Emergency Services	15,896,891
Public Works	179,137,040
Legislative	4,197,451
City Manager	6,641,852
Corporate Services	25,554,621
Outside Boards & Agencies	43,623,081
Community Partnership Program	3,221,262
Corporate Financials / Capital Financing	30,454,097
Sub-Total Property Tax Levy for City Services	469,694,411
Police Services	119,955,480
Non Program Revenues	(31,011,924)
Provincial Funding / OMPF	(42,513,500)
Total Property Tax Levy for General Purposes	516,124,467
Area Rated Services	
Transit	30,524,846
Culture & Recreation	33,321,251
Fire	69,004,737
Sidewalk Snow Removal	85,830
Total Property Tax Levy for Area Rated Services	132,936,664
Total Property Tax Levy Requirement	649,061,131

<sup>\*</sup> Each budget area includes related Capital Financing

# 2009 TAX RATES AND LEVY - TOTAL TAX LEVY

Property Class		General Levy	Culture & Recreation Levy	Fire Levy	Sidewalk Snow Removal Levy	Transit Levy	Education Levy	Total All Levies
Residential	RT	339,759,893	20,625,091	43,581,719	68,425	18,280,995	85,934,442	508,250,565
Land Awaiting Development	C1	9,983	689	1,415	3	644	2,525	15,260
New Multi-Residential	NT	287,408	25,007	47,308	- }	25,554	72,693	457,969
Multi-Residential	MT	56,754,999	4,598,471	8,870,257	599	4,602,444	5,239,004	80,065,773
Commercial - Residual	СТ	57,518,887	3,878,253	7,941,474	9,647	3,661,308	48,015,464	121,025,032
- vacant bldg, excess land	CU	1,116,101	71,581	149,148	50	68,607	931,696	2,337,184
Commercial - Office Building	DT	2,297,746	193,232	370,813	291	193,425	1,918,107	4,973,614
<ul> <li>vacant bldg, excess land</li> </ul>	DU	-	-	-	-	_	-	
Commercial - Parking Lot	GT	304,474	26,391	49,974	-	26,907	254,168	661,914
- vacant land	CX	2,911,092	139,494	321,208	246	133,038	2,430,114	5,935,192
Commercial - Shopping	ST	17,765,955	1,311,681	2,612,263	3,930	1,274,724	14,830,617	37,799,170
<ul> <li>vacant bldg, excess land</li> </ul>	SU	71,299	2,709	6,099	-	3,194	59,519	142,819
Commercial (New Construction)	XT	122,265	9,152	17,470	9	9,625	93,496	252,017
- excess land (New Construction)	ΧU	6,953	106	199	-	265	5,317	12,840
Office Building (New Construction)	YT	-	-	-	-	-	-	-
<ul> <li>excess land (New Construction)</li> </ul>	ΥU	-	-	-	-	-	-	-
Shopping (New Construction)	ZT	-	-		-	-	-	-
- excess land (New Construction)	ZU	-	-	-	-	-	-	-
Industrial - Residual	ΙT	12,680,788	708,145	1,552,782	1,663	622,634	6,390,789	21,956,801
- vacant bldg, excess land	ΙU	145,429	5,216	14,257	17	4,245	73,292	242,456
- vacant land	ΙX	452,705	25,809	56,908	125	22,873	228,151	786,571
Industrial - Large	LT	18,835,164	1,496,079	2,904,713	748	1,503,541	8,095,034	32,835,280
- vacant bldg, excess land	LU	43,971	1,874	4,611	17	1,494	18,898	70,865
Industrial (New Construction)	JT	29,468	1,332	3,519	58	568	13,490	48,436
- excess land (New Construction)	JU	959	43	115	2	18	439	1,577
- vacant land (New Construction)	JX	-	-	-	-	-	-	•
Large Industrial (New Construction)	KT	-	-	-		-	_ ,	-
- excess land (New Construction)	KU	-	-	-	-	-	- 1	-
Pipelines	PT	3,681,679	163,979	391,379	_	88,740	2,963,129	7,288,906
Farm	FT	1,302,492	36,139	104,743	_	-	392,372	1,835,745
Managed Forests	TT	24,758	779	2,364	_	-	6,262	34,163
TOTAL		516,124,467	33,321,251	69,004,737	85,830	30,524,846	177,969,016	827,030,147

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial-Shopping, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses

Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses

Large Industrial is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses

#### BY-LAW NO. 09-082

# 2009 TAX RATES AND LEVY - GENERAL PURPOSES AND SCHOOL (EDUCATION) PURPOSES

Schedule "C" Page 1 of 1

					GENERAL RA	TES AND LEVY						
Property Class		Current Value Assessment	Other General Rate	Other General Levy	Public Health & Community Services Rate	Public Health & Community Services Levy	Police Rate	Police Levy	Total General Rate	Total General Levy	Education Rate	Education Levy
Residential	RT	34,100,969,189	0.00583783	199,075,757	0.00192892	65,778,146	0.00219659	74,905,990	0.00996335	339,759,893	0.00252000	85,934,442
Land Awaiting Development	C1	1,336,000	0.00437837	5,850	0.00144669	1,933	0.00164745	2,201	0.00747251	9,983	0.00189000	2,525
New Multi-Residential	NT	28,846,485	0.00583783	168,401	0.00192892	55,643	0.00219659	63,364	0.00996335	287,408	0.00252000	72,693
Multi-Residential	MT	2,078,969,727	0.01599566	33,254,497	0.00528525	10,987,873	0.00601867	12,512,629	0.02729958	56,754,999	0.00252000	5,239,004
Commercial - Residual	СТ	2,893,709,349	0.01164667	33,702,083	0.00384827	11,135,763	0.00438228	12,681,041	0.01987722	57,518,887	0.01659305	48,015,464
<ul> <li>vacant bldg, excess land</li> </ul>	CU	80,213,955	0.00815267	653,958	0.00269379	216,079	0.00306760	246,064	0.01391405	1,116,101	0.01161514	931,696
Commercial - Office Building	DT	115,596,994	0.01164667	1,346,320	0.00384827	444,848	0.00438228	506,578	0.01987722	2,297,746	0.01659305	1,918,107
<ul> <li>vacant bldg, excess land</li> </ul>	DU	-	0.00815267	-	0.00269379	-	0.00306760	-	0.01391405	-	0.01161514	
Commercial - Parking Lot	GT	15,317,720	0.01164667	178,400	0.00384827	58,947	0.00438228	67,127	0.01987722	304,474	0.01659305	254,168
- vacant land	cx	146,453,699	0.01164667	1,705,698	0.00384827	563,593	0.00438228	641,801	0.01987722	2,911,092	0.01659305	2,430,114
Commercial - Shopping	ST	893,784,857	0.01164667	10,409,619	0.00384827	3,439,522	0.00438228	3,916,814	0.01987722	17,765,955	0.01659305	14,830,617
<ul> <li>vacant bldg, excess land</li> </ul>	SU	5,124,243	0.00815267	41,776	0.00269379	13,804	0.00306760	15,719	0.01391405	71,299	0.01161514	59,519
Commercial (New Construction)	хт	6,151,023	0.01164667	71,639	0.00384827	23,671	0.00438228	26,955	0.01987722	122,265	0.01520000	93,496
- excess land (New Construction)	ΧU	499,694	0.00815267	4,074	0.00269379	1,346	0.00306760	1,533	0.01391405	6,953	0.01064000	5,317
Office Building (New Construction)	YT	-	0.01164667	-	0.00384827	-	0.00438228	-	0.01987722	-	0.01520000	-
<ul> <li>excess land (New Construction)</li> </ul>	YU	-	0.00815267	-	0.00269379	-	0.00306760	-	0.01391405	-	0.01064000	-
Shopping (New Construction)	ZT	-	0.01164667	-	0.00384827	-	0.00438228	-	0.01987722	-	0.01520000	-
- excess land (New Construction)	ZU	-	0.00815267	-	0.00269379	-	0.00306760	-	0.01391405	-	0.01064000	-
Industrial - Residual	IT	381,913,352	0.01945484	7,430,063	0.00642822	2,455,024	0.00732025	2,795,701	0.03320331	12,680,788	0.01673361	6,390,789
<ul> <li>vacant bldg, excess land</li> </ul>	IU	6,257,068	0.01361839	85,211	0.00449976	28,155	0.00512417	32,062	0.02324232	145,429	0.01171353	73,292
- vacant land	IX	19,477,600	0.01361839	265,254	0.00449976	87,644	0.00512417	99,807	0.02324232	452,705	0.01171353	228,151
Industrial - Large	LT	483,758,965	0.02281322	11,036,101	0.00753789	3,646,523	0.00858390	4,152,540	0.03893502	18,835,164	0.01673361	8,095,034
<ul> <li>vacant bldg, excess land</li> </ul>	LU	1,613,347	0.01596926	25,764	0.00527652	8,513	0.00600873	9,694	0.02725451	43,971	0.01171353	18,898
Industrial (New Construction)	JT	887,516	0.01945484	17,266	0.00642822	5,705	0.00732025	6,497	0.03320331	29,468	0.01520000	13,490
<ul> <li>excess land (New Construction)</li> </ul>	JU	41,268	0.01361839	562	0.00449976	186	0.00512417	211	0.02324232	959	0.01064000	439
<ul> <li>vacant land (New Construction)</li> </ul>	JX	-	0.01361839	-	0.00449976	-	0.00512417	-	0.02324232	-	0.01064000	-
Large Industrial (New Construction)	кт	-	0.02281322	-	0.00753789	-	0.00858390	-	0.03893502	-	0.01520000	-
<ul> <li>excess land (New Construction)</li> </ul>	KU	-	0.01596926	-	0.00527652	-	0.00600873	-	0.02725451	-	0.01064000	-
Pipelines	PT	212,777,500	0.01013833	2,157,209	0.00334988	712,780	0.00381474	811,690	0.01730295	3,681,679	0.01392595	2,963,129
Farm	FT	622,812,200	0.00122536	763,170	0.00040488	252,165	0.00046107	287,157	0.00209131	1,302,492	0.00063000	392,372
Managed Forests	П	9,939,716	0.00145946	14,507	0.00048223	4,793	0.00054915	5,458	0.00249084	24,758	0.00063000	6,262
TOTAL		42,106,451,467		302,413,178		99,922,655		113,788,634		516,124,467		177,969,016

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses

Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses

Large Industrial is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses

#### BY-LAW NO. 09-082

# 2009 TAX RATES AND LEVY - AREA RATED SERVICES

Schedule "D" Page 1 of 6

Table 1 - Stoney Creek

Property Class	Current Value Assessment	Culture & Recreation Rate	Culture & Recreation Levy	Fire Rate	Fire Levy	Current Value Assessment Transit Service Area	Sidewalk Snow Removal Rate	Sidewalk Snow Removal Levy	Transit Rate	Transit Levy
Residential RT	5,029,725,622	0.00033897	1,704,918	0.00089746	4,513,981	4,833,792,671	-	-	0.00028378	1,371,737
Land Awaiting Development C1	267,250	0.00025423	68	0.00067310	180	267,250	-	-	0.00021284	57
New Multi-Residential NT	-	0.00033897	-	0.00089746	-	-	-	-	0.00028378	
Multi-Residential MT	118,434,871	0.00092877	109,999	0.00245904	291,236	118,434,871	-	-	0.00077756	92,090
Commercial - Residual CT	435,748,909	0.00067625	294,677	0.00179046	780,193	423,713,726	_	_	0.00056615	239,886
- vacant bldg, excess land CU	17,402,525	0.00047338	8,238	0.00125332	21,811	16,785,700	_	_	0.00039631	6,65
Commercial - Office Building DT	493,045	0.00067625	333	0.00179046	883	493,045	_	_	0.00056615	279
<ul> <li>vacant bldg, excess land</li> </ul> DU	-	0.00047338	-	0.00125332	-	· -	-	_	0.00039631	
Commercial - Parking Lot GT	-	0.00067625	-	0.00179046	-	_	-	-	0.00056615	_
- vacant land CX	33,004,950	0.00067625	22,320	0.00179046	59,094	32,923,950	-	-	0.00056615	18,640
Commercial - Shopping ST	63,251,636	0.00067625	42,774	0.00179046	113,250	63,251,636	-	-	0.00056615	35,810
<ul> <li>vacant bldg, excess land</li> </ul>	256,220	0.00047338	121	0.00125332	321	256,220	-	-	0.00039631	102
Commercial (New Construction) XT	-	0.00067625	-	0.00179046	-	-	-	-	0.00056615	_
<ul> <li>excess land (New Construction) XU</li> </ul>	- ;	0.00047338	-	0.00125332	-		-	_	0.00039631	=
Office Building (New Construction) YT	-	0.00067625	-	0.00179046	-	-	-	-	0.00056615	-
- excess land (New Construction) YU		0.00047338	-	0.00125332	-	-	-	-	0.00039631	-
Shopping (New Construction) ZT	-	0.00067625	-	0.00179046	-	-	-	-	0.00056615	_
<ul> <li>excess land (New Construction) ZU</li> </ul>	-	0.00047338	-	0.00125332	-	-	-	-	0.00039631	-
Industrial - Residual IT	137,009,594	0.00112963	154,770	0.00299083	409,772	133,116,712	-	-	0.00094571	125,890
<ul> <li>vacant bldg, excess land</li> <li>IU</li> </ul>	2,153,355	0.00079074	1,703	0.00209358	4,508	2,095,355	_	_	0.00066200	1,387
- vacant land IX	3,063,250	0.00079074	2,422	0.00209358	6,413	3,063,250	-	_	0.00066200	2,028
Industrial - Large LT	61,492,979	0.00132463	81,455	0.00350712	215,663	61,492,979	-	<u>.</u>	0.00110896	68,194
<ul> <li>vacant bldg, excess land</li> </ul>	1,101,424	0.00092724	1,021	0.00245498	2,704	1,101,424	-	_	0.00077628	855
Industrial (New Construction) JT	-	0.00112963	-	0.00299083	-	-	-	- 1	0.00094571	_
- excess land (New Construction) JU	-	0.00079074	-	0.00209358	-	-	-	-	0.00066200	-
<ul> <li>vacant land (New Construction) JX</li> </ul>	-	0.00079074	-	0.00209358	-	-	-	_	0.00066200	
Large Industrial (New Construction) KT		0.00132463	-	0.00350712	-	-	-	-	0.00110896	•
- excess land (New Construction) KU	-	0.00092724	-	0.00245498	-	-	-	-	0.00077628	_
Pipelines PT	11,466,000	0.00058867	6,750	0.00155858	17,871	_	_	_	0.00049283	_
Farm FT	52,965,042	0.00007115	3,768	0.00018838	9,977	_	_	_	-	_
Managed Forests TT	107,375	0.00008474	9	0.00022437	24	_	_	_	_	_
TOTAL	5,967,944,047		2,435,347		6,447,881	5,690,788,789				1,963,606

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial-Shopping, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses

Large Industrial is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses

#### BY-LAW NO. 09-082

### 2009 TAX RATES AND LEVY - AREA RATED SERVICES

Schedule "D" Page 2 of 6

Table 2 - Hamilton

Property Class	Current Value Assessment	Culture & Recreation Rate	Culture & Recreation Levy	Fire Rate	Fire Levy	Current Value Assessment Transit Service Area	Sidewalk Snow Removal Rate	Sidewalk Snow Removal Levy	Transit Rate	Transit Levy
Residential RT	17,174,121,851	0.00086690	14,888,197	0.00163998	28,165,289	17,174,121,851	-	-	0.00088586	15,213,830
Land Awaiting Development C1	833,000	0.00065017	542	0.00122999	1,025	833,000	-	-	0.00066439	553
New Multi-Residential NT	28,846,485	0.00086690	25,007	0.00163998	47,308	28,846,485	-	-	0.00088586	25,554
Multi-Residential MT	1,829,463,697	0.00237530	4,345,522	0.00449356	8,220,799	1,829,463,697	-	-	0.00242725	4,440,567
Commercial - Residual CT	1,815,116,367	0.00172949	3,139,223	0.00327182	5,938,740	1,815,116,367	_	_	0.00176732	3,207,884
<ul> <li>vacant bldg, excess land</li> </ul>	47,311,096	0.00121064	57,277	0.00229028	108,355	47,311,096	-	_	0.00123712	58,530
Commercial - Office Building DT	107,677,791	0.00172949	186,228	0.00327182	352,303	107,677,791	_	_	0.00176732	190,301
<ul> <li>vacant bldg, excess land</li> </ul> DU	-	0.00121064	-	0.00229028	-	· · ·	_	-	0.00123712	100,501
Commercial - Parking Lot GT	15,195,970	0.00172949	26,281	0.00327182	49,719	15,195,970	_	-	0.00176732	26,856
- vacant land CX	48,377,426	0.00172949	83,668	0.00327182	158,282	48,377,426	-	-	0.00176732	85,498
Commercial - Shopping ST	659,270,506	0.00172949	1,140,201	0.00327182	2,157,017	659,270,506	-	-	0.00176732	1,165,139
<ul> <li>vacant bldg, excess land</li> </ul>	1,319,300	0.00121064	1,597	0.00229028	3,022	1,319,300	-	-	0.00123712	1,632
Commercial (New Construction) XT	5,007,000	0.00172949	8,660	0.00327182	16,382	5,007,000	-	-	0.00176732	8,849
<ul> <li>excess land (New Construction) XU</li> </ul>	-	0.00121064	-	0.00229028	-	-	-	-	0.00123712	
Office Building (New Construction) YT	-	0.00172949	-	0.00327182	-	-	-	-	0.00176732	-
<ul> <li>excess land (New Construction) YU</li> </ul>	-	0.00121064	-	0.00229028	-	-	-	-	0.00123712	-
Shopping (New Construction) ZT	-	0.00172949	-	0.00327182	-	-	-	-	0.00176732	-
<ul> <li>excess land (New Construction) ZU</li> </ul>	-	0.00121064	-	0.00229028	-	_	-	_	0.00123712	-
Industrial - Residual IT	156,857,200	0.00288897	453,156	0.00546532	857,275	156,857,200	_		0.00295216	463,068
<ul> <li>vacant bidg, excess land</li> <li>IU</li> </ul>	626,753	0.00202228	1,267	0.00382572	2,398	626,753	-	_	0.00206210	1,295
- vacant land IX	8,532,750	0.00202228	17,256	0.00382572	32,644	8,532,750	-	-	0.00206651	17,633
Industrial - Large LT	412,513,458	0.00338768	1,397,464	0.00640877	2,643,704	412,513,458	_	_	0.00346178	1,428,029
<ul> <li>vacant bldg, excess land</li> </ul>	195,200	0.00237138	463	0.00448614	876	195,200	_	_	0.00242324	473
Industrial (New Construction) JT	-	0.00288897	-	0.00546532	-	· -	-	_	0.00295216	-
<ul> <li>excess land (New Construction) JU</li> </ul>	-	0.00202228	-	0.00382572	-	_		_	0.00206651	_
<ul> <li>vacant land (New Construction) JX</li> </ul>	-	0.00202228	-	0.00382572	-	-	-	_	0.00206651	_
Large Industrial (New Construction) KT	-	0.00338768	-	0.00640877	-	-	-	- 1	0.00346178	-
<ul> <li>excess land (New Construction) KU</li> </ul>	-	0.00237138	- 1	0.00448614	-	_	-	-	0.00242324	_
Pipelines PT	57,682,250	0.00150551	86,841	0.00284809	164,285	57,682,250	_	_	0.00153843	88,740
Farm FT	2,005,900	0.00018196	365	0.00034423	690	-	_	_	0.00100040	00,740
Managed Forests TT	51,750	0.00021672	11	0.00041000	21	_ ;	-	_		
TOTAL	22,371,005,750		25,859,225		48,920,131	22,368,948,100		_		26,424,432

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial-Shopping, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses

Large Industrial is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses

#### BY-LAW NO. 09-082

### 2009 TAX RATES AND LEVY - AREA RATED SERVICES

Schedule "D" Page 3 of 6

Table 3 - Ancaster

Property Class	Current Value Assessment	Culture & Recreation Rate	Culture & Recreation Levy	Fire Rate	Fire Levy	Current Value Assessment Transit Service Area	Sidewalk Snow Removal Rate	Sidewalk Snow Removal Levy	Transit Rate	Transit Levy
Residential RT	3,926,410,342	0.00045026	1,767,906	0.00118983	4,671,773	3,485,305,899	0.00001963	68,425	0.00019203	669,279
Land Awaiting Development C1	235,750	0.00033770	80	0.00089237	210	235,750	0.00001472	3.47124558	0.00014402	34
New Multi-Residential NT	-	0.00045026	-	0.00118983	-	-	0.00001963	-	0.00019203	-
Multi-Residential MT	11,136,500	0.00123371	13,739	0.00326014	36,307	11,136,500	0.00005379	599	0.00052616	5,860
Commercial - Residual CT	258,086,083	0.00089828	231,835	0.00237376	612,634	246,291,099	0.00003917	9,647	0.00038310	94,35
- vacant bldg, excess land CU	1,960,756	0.00062880	1,233	0.00166163	3,258	1,837,345	0.00002742	50	0.00026817	49
Commercial - Office Building DT	7,426,158	0.00089828	6,671	0.00237376	17,628	7,426,158	0.00003917	291	0.00038310	2,84
- vacant bldg, excess land DU	-	0.00062880	-	0.00166163	-		0.00002742	-	0.00026817	
Commercial - Parking Lot GT	· -	0.00089828	-	0.00237376	-	-	0.00003917	-	0.00038310	-
- vacant land CX	6,299,023	0.00089828	5,658	0.00237376	14,952	6,279,173	0.00003917	246	0.00038310	2,400
Commercial - Shopping ST	100,334,706	0.00089828	90,129	0.00237376	238,170	100,334,706	0.00003917	3,930	0.00038310	38,43
- vacant bldg, excess land SU	-	0.00062880	-	0.00166163	-	-	0.00002742	0	0.00026817	· -
Commercial (New Construction) XT	241,967	0.00089828	217	0.00237376	574	241,967	0.00003917	9	0.00038310	9:
- excess land (New Construction) XU	-	0.00062880	-	0.00166163	-	-	0.00002742	0	0.00026817	-
Office Building (New Construction) YT	-	0.00089828	-	0.00237376	-		0.00003917	0	0.00038310	-
- excess land (New Construction) YU	-	0.00062880	-	0.00166163	-	-	0.00002742	0	0.00026817	-
Shopping (New Construction) ZT	-	0.00089828	-	0.00237376	-		0.00003917	0	0.00038310	-
- excess land (New Construction) ZU	-	0.00062880	-	0.00166163	-	-	0.00002742	0	0.00026817	-
Industrial - Residual IT	30,262,833	0.00150051	45,410	0.00396517	119,997	25,412,169	0.00006543	1,663	0.00063994	16,26
- vacant bldg, excess land IU	371,949	0.00105036	391	0.00277562	1,032	371,949	0.00004580	17	0.00044796	16
- vacant land IX	2,726,600	0.00105036	2,864	0.00277562	7,568	2,726,600	0.00004580	125	0.00044796	1,22
Industrial - Large LT	9,752,528	0.00175954	17,160	0.00464966	45,346	9,752,528	0.00007672	748	0.00075041	7,31
- vacant bldg, excess land LU	316,723	0.00123168	390	0.00325476	1,031	316,723	0.00005370	17	0.00052529	16
Industrial (New Construction) JT	887,516	0.00150051	1,332	0.00396517	3,519	887,516	0.00006543	58	0.00063994	56
- excess land (New Construction) JU	41,268	0.00105036	43	0.00277562	115	41,268	0.00004580	2	0.00044796	1
- vacant land (New Construction) JX	-	0.00105036	-	0.00277562	-	-	0.00004580	-	0.00044796	-
Large Industrial (New Construction) KT	-	0.00175954	-	0.00464966	-	-	0.00007672	-	0.00075041	-
- excess land (New Construction) KU	-	0.00123168	-	0.00325476	-	-	0.00005370		0.00052529	-
Pipelines PT	26,873,250	0.00078195	21,013	0.00206634	55,529	-	0.00003409	-	0.00033349	
Farm FT	112,841,029	0.00009451	10,665	0.00024975	28,182	-	-		-	-
Managed Forests TT	2,423,877	0.00011257	273	0.00029746	721	<u> </u>	-			
TOTAL	4,498,628,858		2,217,008		5,858,546	3,898,597,350		85,830		839,52

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial-Shopping, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses

Large Industrial is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses

#### BY-LAW NO. 09-082

#### 2009 TAX RATES AND LEVY - AREA RATED SERVICES

Schedule "D" Page 4 of 6

Table 4 - Dundas

Property Class	Current Value Assessment	Culture & Recreation Rate	Culture & Recreation Levy	Fire Rate	Fire Levy	Current Value Assessment Transit Service Area	Sidewalk Snow Removal Rate	Sidewalk Snow Removal Levy	Transit Rate	Transit Levy
Residential RT	2,166,505,645	0.00045128	977,697	0.00105180	2,278,733	2,070,650,835	_	_	0.00021162	438,19
Land Awaiting Development C1	-	0.00033846	-	0.00078885	- 1	-	-	-	0.00015872	•
New Multi-Residential NT	-	0.00045128	-	0.00105180	-	-	-	-	0.00021162	_
Multi-Residential MT	86,855,096	0.00123650	107,397	0.00288194	250,311	85,742,096	-	- 1	0.00057984	49,71
Commercial - Residual CT	82,568,787	0.00090032	74,338	0.00209838	173,261	80,982,861	-	-	0.00042219	34,19
- vacant bldg, excess land CU	631,493	0.00063022	398	0.00146887	928	503,295	-	_	0.00029554	14
Commercial - Office Building DT	-	0.00090032	-	0.00209838	_	-	-	_	0.00042219	-
<ul> <li>vacant bldg, excess land</li> </ul>	-	0.00063022	-	0.00146887	-	_	-	-	0.00029554	-
Commercial - Parking Lot GT	121,750	0.00090032	110	0.00209838	255	121,750	-	-	0.00042219	5
- vacant land CX	859,150	0.00090032	774	0.00209838	1,803	859,150	-	-	0.00042219	36
Commercial - Shopping ST	17,964,496	0.00090032	16,174	0.00209838	37,696	17,964,496	-	-	0.00042219	7,58
<ul> <li>vacant bldg, excess land</li> </ul>	-	0.00063022	-	0.00146887	-	-	-	_	0.00029554	-
Commercial (New Construction) XT	-	0.00090032	-	0.00209838	-	_	-	-	0.00042219	-
- excess land (New Construction) XU	-	0.00063022	-	0.00146887	-	-	-	-	0.00029554	-
Office Building (New Construction) YT	-	0.00090032	-	0.00209838	-	-	-	-	0.00042219	-
- excess land (New Construction) YU	-	0.00063022	-	0.00146887	-	-	-	-	0.00029554	-
Shopping (New Construction) ZT	-	0.00090032	-	0.00209838	-	-	-	-	0.00042219	-
- excess land (New Construction) ZU		0.00063022	-	0.00146887	-	-	-		0.00029554	-
Industrial - Residual IT	11,077,989	0.00150391	16,660	0.00350517	38,830	10,990,839	_	_	0.00070524	7,75 <sup>-</sup>
- vacant bldg, excess land IU	19,421	0.00105273	20	0.00245362	48	19,421	-	_	0.00049367	1(
- vacant land IX	614,625	0.00105273	647	0.00245362	1,508	614,625	-	-	0.00049367	303
Industrial - Large LT	-	0.00176352	-	0.00411025	- 1		-	_	0.00082698	-
- vacant bidg, excess land LU	-	0.00123446	-	0.00287718	-	-	-	-	0.00057889	_
Industrial (New Construction) JT	-	0.00150391	-	0.00350517	- (	-	_	-	0.00070524	_
- excess land (New Construction) JU	-	0.00105273	-	0.00245362	- [	-	-	-	0.00049367	-
- vacant land (New Construction) JX	-	0.00105273	-	0.00245362	-	-	-	_	0.00049367	-
Large Industrial (New Construction) KT	- ,	0.00176352	-	0.00411025	-	_	-	-	0.00082698	_
- excess land (New Construction) KU	-	0.00123446	-	0.00287718	-	-	-	-	0.00057889	-
Pipelines PT	5,960,250	0.00078372	4,671	0.00182662	10,887	_	_	_	0.00036752	_
Farm FT	673,675	0.00009472	64	0.00022077	149	_	-	_	-	_
Managed Forests TT	429,771	0.00011282	48	0.00026295	113			-	_	-
TOTAL	2,374,282,148		1,198,997		2,794,522	2,268,449,368		_	***	538,31

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses Large Industrial is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses

#### BY-LAW NO. 09-082

# 2009 TAX RATES AND LEVY - AREA RATED SERVICES

Schedule "D" Page 5 of 6

Table 5 - Flamborough

Property Class	Current Value Assessment	Culture & Recreation Rate	Culture & Recreation Levy	Fire Rate	Fire Levy	Current Value Assessment Transit Service Area	Sidewalk Snow Removal Rate	Sidewalk Snow Removal Levy	Transit Rate	Transit Levy
Residential RT	3,918,805,250	0.00025484	998,677	0.00087119	3,414,039	1,419,228,661	-	-	0.00020088	285,091
Land Awaiting Development C1	-	0.00019113	-	0.00065340	-	-	-	-	0.00015066	_
New Multi-Residential NT	-	0.00025484	-	0.00087119	-	-	-	-	0.00020088	<b>-</b>
Multi-Residential MT	28,495,313	0.00069827	19,897	0.00238707	68,020	25,819,313	-	-	0.00055040	14,211
Commercial - Residual CT	226,410,098	0.00050842	115,111	0.00173806	393,514	108,395,822	-	_	0.00040076	43,440
<ul> <li>vacant bldg, excess land</li> </ul>	11,797,398	0.00035589	4,199	0.00121664	14,353	8,844,687	_	-	0.00028053	2,481
Commercial - Office Building DT	-	0.00050842	-	0.00173806	-		_	-	0.00040076	2,401
<ul> <li>vacant bldg, excess land</li> </ul> DU	-	0.00035589	-	0.00121664	_ }	_	-	_	0.00028053	_
Commercial - Parking Lot GT		0.00050842	-	0.00173806	- 1	_	_	_	0.00040076	
- vacant land CX	46,294,900	0.00050842	23,537	0.00173806	80,463	45,034,575	-	_	0.00040076	18,048
Commercial - Shopping ST	30,785,099	0.00050842	15,652	0.00173806	53,506	30,405,329	-	_	0.00040076	12,185
<ul> <li>vacant bldg, excess land</li> </ul>	1,640,705	0.00035589	584	0.00121664	1,996	1,596,150	-	_	0.00028053	448
Commercial (New Construction) XT	-	0.00050842	-	0.00173806	_	_	-	_	0.00040076	
<ul> <li>excess land (New Construction) XU</li> </ul>	-	0.00035589	-	0.00121664	- 1	_	-	_	0.00028053	_
Office Building (New Construction) YT	-	0.00050842	-	0.00173806	-	_	_	_	0.00040076	_
<ul> <li>excess land (New Construction) YU</li> </ul>	-	0.00035589	-	0.00121664	-	_	-		0.00028053	_
Shopping (New Construction) ZT	-	0.00050842	-	0.00173806	-	-	-	_	0.00040076	_
<ul> <li>excess land (New Construction) ZU</li> </ul>	-	0.00035589	-	0.00121664	-		-	_	0.00028053	_
Industrial - Residual IT	42,253,718	0.00084927	35,885	0.00290329	122,675	12,470,958	_	_	0.00066943	8,348
<ul> <li>vacant bldg, excess land</li> </ul>	3,085,590	0.00059449	1,834	0.00203230	6,271	2,959,699	_		0.00046860	0,346 1,387
- vacant land IX	4,209,500	0.00059449	2,503	0.00203230	8,555	3,027,500	_	_	0.00046860	1,367
Industrial - Large LT	-	0.00099588	-	0.00340447	-	-	_	_	0.00048899	1,419
<ul> <li>vacant bldg, excess land</li> </ul>	-	0.00069712	-	0.00238313	_	_	_ [	_	0.000784950	•
Industrial (New Construction) JT	-	0.00084927	-	0.00290329	_	_	_	_	0.00066943	-
- excess land (New Construction) JU	-	0.00059449	_	0.00203230	- 1	_	_	_	0.00046860	-
- vacant land (New Construction) JX	-	0.00059449	- 1	0.00203230	_	_		_	0.00046860	-
Large Industrial (New Construction) KT	-	0.00099588	-	0.00340447	-	- 1	_	_	0.00078499	<u>-</u>
- excess land (New Construction) KU	-	0.00069712	-	0.00238313	<u>-</u>	_	_		0.000764950	_
Pipelines PT	86,400,250	0.00044257	38,239	0.00151297	130,721				0.00034886	-
Farm FT	313,366,807	0.00005349	16,762	0.00018286	57,303	[ ]		-	0.00034686	-
Managed Forests TT	6,763,660	0.00006371	431	0.00021780	1,473		_	_		<u>-</u>
TOTAL	4,720,308,288		1,273,311		4,352,891	1,657,782,694				387,059

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial-Shopping, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses Large Industrial is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses

#### BY-LAW NO. 09-082

# 2009 TAX RATES AND LEVY - AREA RATED SERVICES

Schedule "D" Page 6 of 6

Table 6 - Glanbrook

Property Class	Current Value Assessment	Culture & Recreation Rate	Culture & Recreation Levy	Fire Rate	Fire Levy	Current Value Assessment Transit Service Area	Sidewalk Snow Removal Rate	Sidewalk Snow Removal Levy	Transit Rate	Transit Levy
Residential RT	1,885,400,479	0.00015259	287,696	0.00028530	537,905	797,248,418	_	_	0.00037988	302,862
Land Awaiting Development C1	- ;	0.00011444	-	0.00021397	-	· · ·	_	_	0.00028491	002,002
New Multi-Residential NT	-	0.00015259	-	0.00028530	-	-	-	_	0.00037988	_
Multi-Residential MT	4,584,250	0.00041810	1,917	0.00078172	3,584	-	-	_	0.00104088	
Commercial - Residual CT	75,779,105	0.00030443	23,069	0.00056918	43,132	54,825,611	_	_	0.00075788	41,551
<ul> <li>vacant bldg, excess land</li> </ul>	1,110,687	0.00021310	237	0.00039843	443	570,859	_	_	0.00073788	303
Commercial - Office Building DT	-	0.00030443	-	0.00056918	-	-	_	_	0.00035032	303
<ul> <li>vacant bldg, excess land</li> </ul> DU	-	0.00021310	-	0.00039843	_	_	_		0.00073766	-
Commercial - Parking Lot GT	-	0.00030443	-	0.00056918	_	_	_	_	0.00035032	-
- vacant land CX	11,618,250	0.00030443	3,537	0.00056918	6.613	10,666,500	_	_	0.00075788	8,084
Commercial - Shopping ST	22,178,414	0.00030443	6,752	0.00056918	12,624	20,539,240	_	_	0.00075788	15,566
<ul> <li>vacant bldg, excess land</li> </ul>	1,908,018	0.00021310	407	0.00039843	760	1,908,018	_	_	0.00073768	1,012
Commercial (New Construction) XT	902,056	0.00030443	275	0.00056918	513	902,056	_		0.00035032	684
<ul> <li>excess land (New Construction) XU</li> </ul>	499,694	0.00021310	106	0.00039843	199	499,694	_	_	0.00073788	265
Office Building (New Construction) YT	-	0.00030443	-	0.00056918		-	_	_	0.00075788	203
<ul> <li>excess land (New Construction) YU</li> </ul>	-	0.00021310	-	0.00039843	-	_ 1	_	_	0.00053052	
Shopping (New Construction) ZT	-	0.00030443	-	0.00056918	-	_	_	_	0.00075788	_
<ul> <li>excess land (New Construction) ZU</li> </ul>	-	0.00021310	-	0.00039843	-		-	_	0.00053052	_
Industrial - Residual IT	4,452,018	0.00050852	2,264	0.00095077	4,233	1,038,278			0.00126598	4.044
- vacant bldg, excess land IU	-	0.00035596		0.00066554	-,200	1,030,276	_	-	0.00126598	1,314
- vacant land IX	330,875	0.00035596	118	0.00066554	220	302,500	_	-	0.00088619	268
Industrial - Large LT	-	0.00059630	-	0.00111490	-	302,500		-	0.0008819	208
- vacant bldg, excess land LU	-	0.00041741	- 1	0.00078043	_	<u>.</u>	_ [	_	0.00148452	-
Industrial (New Construction) JT	-	0.00050852	-	0.00095077	_		_	_	0.00103910	-
- excess land (New Construction) JU	-	0.00035596	-	0.00066554	_		_	_	0.00088619	-
<ul> <li>vacant land (New Construction) JX</li> </ul>	-	0.00035596	-	0.00066554	_		_	_	0.00088619	-
Large Industrial (New Construction) KT	-	0.00059630	-	0.00111490	_		_	_	0.00148452	_
<ul> <li>excess land (New Construction) KU</li> </ul>	-	0.00041741	-	0.00078043	-		_		0.00103916	_
Pipelines PT	24,395,500	0.00026500	6,465	0.00049547	12,087	_	_		0.00165973	-
Farm FT	140,959,747	0.00003203	4,515	0.00005988	8,441	[ ]	<u> </u>	-	0.00005973	-
Managed Forests TT	163,283	0.00003815	6	0.00007132	12	]	_ [	_	-	-
TOTAL	2,174,282,376		337,362	.,	630,765	888,501,174				371,910

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial-Shopping, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses Large Industrial is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses