

Authority: Item 9, Economic Development
and Planning Committee
Report: 09-009
CM: April 29, 2009

Bill No. 100

CITY OF HAMILTON

BY-LAW NO. 09-100

**A By-law to Levy a Special Charge Upon the Rateable Property in the
Business Improvement Areas for the Year 2009**

WHEREAS section 208 of the Municipal Act, 2001, S.O. 2001, c. 25 (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. 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 the City has created the thirteen (13) 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 each of the eleven (11) Business Improvement Areas Boards of Management with an approved 2009 budget for the 2009 taxation year is set out in Schedule "A" attached to this By-law;

AND WHEREAS the total rateable property in each Business Improvement Area, upon which assessment will be levied, is set out in Schedule "A" attached to this By-law 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. The tax rates set out in Schedule "A" attached to this By-law 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 with an approved 2009 budget.
2. The Tax 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 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, 2009 and the second due September 30, 2009.

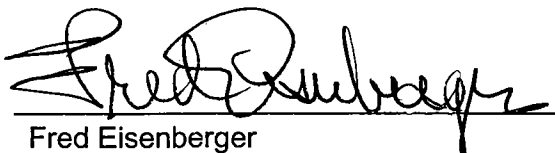
4. Under subsection 342(b) of the Municipal Act, which allows for alternative installment due dates to spread the payment of taxes more evenly over the year, the final tax levy and any special levies, other than those levied by interim levy, shall be as follows:

- (i) for those on the twelve (12)-month pre-authorized automatic bank withdrawal payment plan, 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, 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.

- 5. 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. The Treasurer is authorized and directed to serve personally or to mail or cause to be mailed, notices of the taxes levied to the person or persons taxed at the address of the resident or place of business of such person.
- 7. The Treasurer and 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.
- 8. The following meetings are the authority for this By-law:
 - Economic Development & Planning Committee Report 08-023 (PED08293)
 - Committee of the Whole Report 09-001(PED09015)
 - Committee of the Whole Report 09-001 (PED09016)
 - Committee of the Whole Report 09-001 (PED09023)
 - Committee of the Whole Report 09-001 (PED09024)
 - Committee of the Whole Report 09-001 (PED09025)
 - Economic Development & Planning Committee Report 09-004 (PED09043)
 - Economic Development & Planning Committee Report 09-005 (PED09054)
 - Economic Development & Planning Committee Report 09-007 (PED09055)
 - Economic Development & Planning Committee Report 09-007 (PED09057)
- 9. Schedule "A", attached to this By-law, forms part of this By-law.
- 10. This By-law is deemed to come into force on January 1st, 2009.

PASSED this 13th day of May, 2009.


Fred Eisenberger
Mayor


Kevin C. Christenson
City Clerk

CITY OF HAMILTON

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2009 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 1 - Concession Street

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	24,011,818	1.9950	47,903,577	0.00321610	\$ 77,224
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	0.00225127	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	427,750	1.9950	853,361	0.00321610	\$ 1,376
4a Industrial - Residual	IT/JT	-	3.3325	-	0.00537225	\$ -
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	0.00376058	\$ -
4b Industrial - Large	LT	-	3.9078	-	0.00629968	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	0.00440978	\$ -
Total		\$ 24,439,568		\$ 48,756,938		\$ 78,600
Approved 2009 Budget \$ 78,600 (divided by weighted assessment) = 0.00161208 tax rate at tax ratio of 1.00						

Table 2 - Westdale

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	15,509,206	1.9950	30,940,866	0.00773734	\$ 120,000
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	0.00541614	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	-	1.9950	-	0.00773734	\$ -
4a Industrial - Residual	IT/JT	-	3.3325	-	0.01292465	\$ -
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	0.00904726	\$ -
4b Industrial - Large	LT	-	3.9078	-	0.01515588	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	0.01060911	\$ -
Total		\$ 15,509,206		\$ 30,940,866		\$ 120,000
Approved 2009 Budget \$ 120,000 (divided by weighted assessment) = 0.00387837 tax rate at tax ratio of 1.00						

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Schedule "A"

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2009 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 3 - Ottawa Street

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	15,988,766	1.9950	31,897,588	0.00763055	\$ 122,003
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	0.00534139	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	566,000	1.9950	1,129,170	0.00763055	\$ 4,319
4a Industrial - Residual	IT/JT	-	3.3325	-	0.01274627	\$ -
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	0.00892239	\$ -
4b Industrial - Large	LT	-	3.9078	-	0.01494670	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	0.01046269	\$ -
Total		\$ 16,554,766		\$ 33,026,758		\$ 126,322
Approved 2009 Budget \$ 126,322 (divided by weighted assessment) = 0.00382484 tax rate at tax ratio of 1.00						

Table 4 - International Village

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	28,984,909	1.9950	57,824,893	0.00462827	\$ 134,150
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	0.00323979	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1,710,825	1.9950	3,413,096	0.00462827	\$ 7,918
4a Industrial - Residual	IT/JT	379,240	3.3325	1,263,817	0.00773118	\$ 2,932
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	0.00541182	\$ -
4b Industrial - Large	LT	-	3.9078	-	0.00906583	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	0.00634608	\$ -
Total		\$ 31,074,974		\$ 62,501,807		\$ 145,000
Approved 2009 Budget \$ 145,000 (divided by weighted assessment) = 0.00231993 tax rate at tax ratio of 1.00						

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2009 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 5 - Barton Village

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	13,042,788	1.9950	26,020,362	0.00234994	\$ 30,650
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	0.00164496	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	402,000	1.9950	801,990	0.00234994	\$ 945
4a Industrial - Residual	IT/JT	173,858	3.3325	579,382	0.00392540	\$ 682
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	0.00274778	\$ -
4b Industrial - Large	LT	2,197,250	3.9078	8,586,414	0.00460306	\$ 10,114
- vacant bldg, excess land	LU	-	2.7355	-	0.00322214	\$ -
Total		\$ 15,815,896		\$ 35,988,147		\$ 42,391
Approved 2009 Budget \$ 42,391 (divided by weighted assessment) = 0.00117792 tax rate at tax ratio of 1.00						

Use Rateable Assessment

* Westinghouse 2/3 assessment reduction as per By-law 98-15
030-233-06050, 030-237-03410, 030-233-06040

		Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
Commercial - vacant building/excess land	CX	\$ 462,000	\$ 308,000	\$ 154,000	1,085.67	361.89
Industrial - Large	LT	\$ 6,591,750	\$ 4,394,500	\$ 2,197,250	30,342.21	10,114.07
		\$ 7,053,750	\$ 4,702,500	\$ 2,351,250	31,427.88	10,475.96

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2009 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 6 - Downtown Hamilton

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	CT/DT/ST/XT CU/DU/SU/XU 107,299,530 -	1.9950 1.3965	214,062,562 -	0.00206022 0.00144215	\$ 221,060 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 8,222,292	1.9950	16,403,472	0.00206022	\$ 16,940
4a Industrial - Residual - vacant bldg, excess land,	IT/JT IU/IX/JU - -	3.3325 2.3328	- -	0.00344144 0.00240901	\$ - -
4b Industrial - Large - vacant bldg, excess land	LT LU - -	3.9078 2.7355	- -	0.00403555 0.00282488	\$ - -
Total	\$ 115,521,822		\$ 230,466,034		\$ 238,000
Approved 2009 Budget \$ 238,000 (divided by weighted assessment) = 0.00103269 tax rate at tax ratio of 1.00					

Use Rateable Assessment

* Ramada and Howard Johnson's 2/3 assessment reduction as per By-law 92-119

		Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
Ramada (020-152-00010)						
Commercial - Residual	CT	791,148	527,432	263,716	1,629.94	543.31
Commercial - Residual	ST	\$ 5,767,235	\$ 3,844,823	\$ 1,922,412	11,881.75	3,960.58
		6,558,383	4,372,255	2,186,128	13,511.69	4,503.90
Howard Johnson (020-151-50430, 020-151-50460)						
Commercial - Residual	CT	3,517,000	2,344,667	1,172,333	7,245.78	2,415.26
Commercial - Parking Lot & Vacant Land	GT	223,250	148,833	74,417	459.94	153.31
		3,740,250	2,493,500	1,246,750	7,705.73	2,568.58

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2009 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 7 - King Street West

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	4,736,113	1.9950	9,448,545	-	\$ -
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	-	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	146,000	1.9950	291,270	-	\$ -
4a Industrial - Residual	IT/JT	-	3.3325	-	-	\$ -
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	-	\$ -
4b Industrial - Large	LT	-	3.9078	-	-	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	-	\$ -
Total		\$ 4,882,113		\$ 9,739,815		\$ -
Approved 2009 Budget N/A (divided by weighted assessment) = - tax rate at tax ratio of 1.00						

Table 8 - Main West Esplanade

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	10,231,020	1.9950	20,410,885	-	\$ -
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	-	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	356,000	1.9950	710,220	-	\$ -
4a Industrial - Residual	IT/JT	-	3.3325	-	-	\$ -
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	-	\$ -
4b Industrial - Large	LT	-	3.9078	-	-	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	-	\$ -
Total		\$ 10,587,020		\$ 21,121,105		\$ -
Approved 2009 Budget N/A (divided by weighted assessment) = - tax rate at tax ratio of 1.00						

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2009 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 9 - Waterdown

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a	Commercial - Residual - vacant bldg, excess land	62,717,022 370,573	1.9950 1.3965	125,120,459 517,505	0.00060740 0.00042518	\$ 38,094 \$ 158
3b	Commercial - Parking Lot & Vacant Land	2,069,725	1.9950	4,129,101	0.00060740	\$ 1,257
4a	Industrial - Residual - vacant bldg, excess land,	217,835 -	3.3325 2.3328	725,935 -	0.00101462 0.00071023	\$ 221 \$ -
4b	Industrial - Large - vacant bldg, excess land	- -	3.9078 2.7355	- -	0.00118977 0.00083284	\$ - \$ -
Total		\$ 65,375,155		\$ 130,493,001		\$ 39,730
Approved 2009 Budget \$ 39,730 (divided by weighted assessment) = 0.00030446 tax rate at tax ratio of 1.00						

Table 10 - Stoney Creek

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a	Commercial - Residual - vacant bldg, excess land	11,499,799 -	1.9950 1.3965	22,942,099 -	0.00121930 0.00085351	\$ 14,022 \$ -
3b	Commercial - Parking Lot & Vacant Land	41,375	1.9950	82,543	0.00121930	\$ 50
4a	Industrial - Residual - vacant bldg, excess land,	119,240 -	3.3325 2.3328	397,367 -	0.00203675 0.00142572	\$ 243 \$ -
4b	Industrial - Large - vacant bldg, excess land	- -	3.9078 2.7355	- -	0.00238836 0.00167185	\$ - \$ -
Total		\$ 11,660,414		\$ 23,422,009		\$ 14,315
Approved 2009 Budget \$ 14,315 (divided by weighted assessment) = 0.00061118 tax rate at tax ratio of 1.00						

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2009 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 11 - Dundas

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	16,009,262	1.9950	31,938,478	0.00619847	\$ 99,233
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	0.00433893	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	123,750	1.9950	246,881	0.00619847	\$ 767
4a Industrial - Residual	IT/JT	-	3.3325	-	0.01035409	\$ -
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	0.00724786	\$ -
4b Industrial - Large	LT	-	3.9078	-	0.01214155	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	0.00849908	\$ -
Total		\$ 16,133,012		\$ 32,185,359		\$ 100,000
Approved 2009 Budget \$ 100,000 (divided by weighted assessment) = 0.00310700 tax rate at tax ratio of 1.00						

Table 12 - Locke Street

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	2,255,823	1.9950	4,500,367	0.00454380	\$ 10,250
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	0.00318066	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	-	1.9950	-	0.00454380	\$ -
4a Industrial - Residual	IT/JT	-	3.3325	-	0.00759008	\$ -
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	0.00531305	\$ -
4b Industrial - Large	LT	-	3.9078	-	0.00890037	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	0.00623026	\$ -
Total		\$ 2,255,823		\$ 4,500,367		\$ 10,250
Approved 2009 Budget \$ 10,250 (divided by weighted assessment) = 0.00227759 tax rate at tax ratio of 1.00						

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2009 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 13 - Ancaster

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT	21,365,799	1.9950	42,624,769	0.00239722	\$ 51,219
- vacant bldg, excess land	CU/DU/SU/XU	-	1.3965	-	0.00167806	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	330,500	1.9950	659,348	0.00239722	\$ 792
4a Industrial - Residual	IT/JT	371,868	3.3325	1,239,250	0.00400439	\$ 1,489
- vacant bldg, excess land,	IU/IX/JU	-	2.3328	-	0.00280307	\$ -
4b Industrial - Large	LT	-	3.9078	-	0.00469568	\$ -
- vacant bldg, excess land	LU	-	2.7355	-	0.00328697	\$ -
Total		\$ 22,068,167		\$ 44,523,367		\$ 53,500
Approved 2009 Budget \$ 53,500 (divided by weighted assessment) = 0.00120162 tax rate at tax ratio of 1.00						