

**Authority:** Item 7, General Issues  
Committee Report: 12-033  
CM: November 28, 2012

Items 2 & 3, General Issues  
Committee Report: 12-035  
CM: December 12, 2012

Items 5,6,7,8,9,10,11 &12,  
General Issues Committee  
Report: 13-001  
CM: January 23, 2013

Item 3, General Issues  
Committee Report: 13-003  
CM: February 13, 2013

Item 2, General Issues  
Committee Report: 13-009  
CM: April 24, 2013

**Bill No. 135**

**CITY OF HAMILTON**

**BY-LAW NO. 13-135**

***A BY-LAW TO LEVY A SPECIAL CHARGE UPON  
THE RATEABLE PROPERTY IN THE BUSINESS IMPROVEMENT AREAS  
FOR THE YEAR 2013***

**WHEREAS** section 208 of the Municipal Act, 2001, S.O. 2001, c. 25 (the "Municipal Act") authorizes the City of Hamilton 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. 13-131 establishes optional property classes for the 2013 taxation year;

**AND WHEREAS** City of Hamilton By-law No. 13-132 establishes tax ratios and tax reductions for the 2013 taxation year;

**AND WHEREAS** the City of Hamilton has created 13 Business Improvement Areas as listed in Schedule "A" attached to this By-law;

***A By-law to Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2013***  
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**AND WHEREAS** the amount of money to be provided by the City of Hamilton for each of the 13 Business Improvement Areas' Boards of Management with an approved 2013 budget for the 2013 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:

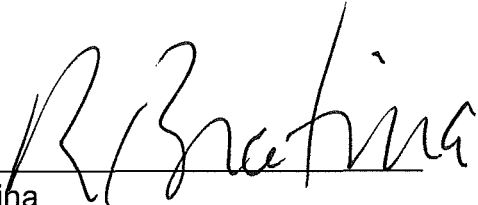
1. The tax rates set out in Schedule "A" attached to this By-law shall be levied for 2013 upon the rateable properties as set out therein for the purposes of raising the sums of money required by the respective Boards of Management of the 13 Business Improvement Areas with an approved 2013 budget.
2. The Treasurer 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, R.S.O. 1990, c. A.31, the Municipal Act and any other applicable Acts and the By-laws in force in the City of Hamilton.
3. All property taxes and special levies, other than those levied by interim levy, shall be paid in two instalments, the first due July 2, 2013 and the second due September 30, 2013, or 21 days after an instalment tax bill is mailed out, whichever is later.
4. Under subsection 342(b) of the Municipal Act, 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 one of the 12-month pre-authorized automatic bank withdrawal payment plans, shall be paid in 6 equal instalments due on the first working day of each month, July to December, inclusive, or due on the first working day on or after the 15<sup>th</sup> of each month, July to December, inclusive.
  - (ii) for those on the 10-month pre-authorized automatic bank withdrawal payment plan, paid in 5 equal instalments, 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.

***A By-law to Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2013***  
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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 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, forms part of this By-law.
9. This By-law is deemed to come into force on January 1<sup>st</sup>, 2013.

**PASSED** this 22<sup>nd</sup> day of May, 2013.

  
\_\_\_\_\_  
R. Bratina  
Mayor

  
\_\_\_\_\_  
M. Gallagher  
Acting City Clerk

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Schedule "A"

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2013 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	57,990,394 -	0.00263470 0.00184429	\$ 77,165 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	1,190,970	0.00263470	\$ 1,585
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2078 2.2455	- -	0.00426848 0.00298793	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.7615 2.6331	- -	0.00500532 0.00350373	\$ - -
<b>Total</b>			<b>\$ 59,181,364</b>		<b>\$ 78,750</b>
<b>Approved 2013 Levy \$ 78,750 (divided by weighted assessment) = 0.00133066 tax rate at tax ratio of 1.00</b>					

Table 2 - Westdale

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	36,818,611 -	0.00651119 0.00455783	\$ 121,077 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	432,630	0.00651119	\$ 1,423
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2078 2.2455	- -	0.01054879 0.00738416	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.7615 2.6331	- -	0.01236978 0.00865884	\$ - -
<b>Total</b>			<b>\$ 37,251,241</b>		<b>\$ 122,500</b>
<b>Approved 2013 Levy \$ 122,500 (divided by weighted assessment) = 0.00328848 tax rate at tax ratio of 1.00</b>					

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2013 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 19,011,200 -	1.9800 1.3860	37,642,176 -	0.00676218 0.00473353	\$ 128,557 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX 657,000	1.9800	1,300,860	0.00676218	\$ 4,443
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX - -	3.2078 2.2455	- -	0.01095543 0.00766880	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.7615 2.6331	- -	0.01284660 0.00899262	\$ - \$ -
<b>Total</b>	<b>\$ 19,668,200</b>		<b>\$ 38,943,036</b>		<b>\$ 133,000</b>
<b>Approved 2013 Levy \$ 133,000 (divided by weighted assessment) = 0.00341524 tax rate at tax ratio of 1.00</b>					

Table 4 - International Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 36,959,655 -	1.9800 1.3860	73,180,117 -	0.00355619 0.00248933	\$ 131,436 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX 2,245,125	1.9800	4,445,348	0.00355619	\$ 7,984
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX 100,740 -	3.2078 2.2455	323,154 -	0.00576139 0.00403297	\$ 580 \$ -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.7615 2.6331	- -	0.00675594 0.00472916	\$ - \$ -
<b>Total</b>	<b>\$ 39,305,520</b>		<b>\$ 77,948,618</b>		<b>\$ 140,000</b>
<b>Approved 2013 Levy \$ 140,000 (divided by weighted assessment) = 0.00179605 tax rate at tax ratio of 1.00</b>					

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Table 5 - Barton Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	16,836,326 -	1.9800 1.3860	33,335,925 -	0.00229037 0.00160326	\$ 38,561 -
3b Commercial - Parking Lot & Vacant Land	595,750	1.9800	1,179,585	0.00229037	\$ 1,364
4a Industrial - Residual - vacant land / excess land	213,150 -	3.2078 2.2455	683,743 -	0.00371063 0.00259744	\$ 791 -
4b Industrial - Large - excess land	1,359,000 -	3.7615 2.6331	5,111,942 -	0.00435117 0.00304582	\$ 5,913 -
<b>Total</b>	<b>\$ 19,004,226</b>		<b>\$ 40,311,195</b>		<b>\$ 46,630</b>
<b>Approved 2013 Levy \$ 46,630 (divided by weighted assessment) = 0.00115675 tax rate at tax ratio of 1.00</b>					

Use Rateable Assessment

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

			Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
*							
Commercial - Taxable	CT	030.233.06055	990,500	660,333	330,167	2,268.61	756.20
Commercial - Vacant land	CX	030.233.06040	252,250	168,167	84,083	577.74	192.58
Commercial - Vacant land	ST	030.237.03410	275,000	183,333	91,667	629.85	209.95
Industrial - Large	LT	030.233.06050	4,077,000	2,718,000	1,359,000	17,739.73	5,913.24
				3,729,833	1,864,917	21,215.93	7,071.98
						Net Adjustment:	<u>14,143.95</u>

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2013 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 126,032,587 -	1.9800 1.3860	249,544,522 -	0.00199705 0.00139794	\$ 251,694 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX 11,670,417	1.9800	23,107,426	0.00199705	\$ 23,306
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX - -	3.2078 2.2455	- -	0.00323543 0.00226480	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.7615 2.6331	- -	0.00379394 0.00265576	\$ - \$ -
<b>Total</b>	<b>\$ 137,703,004</b>		<b>\$ 272,651,948</b>		<b>\$ 275,000</b>
<b>Approved 2013 Levy \$ 275,000 (divided by weighted assessment) = 0.00100861 tax rate at tax ratio of 1.00</b>					

Use Rateable Assessment

\* 2/3 assessment reduction as per By-law 92-119

			Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
*							
Commercial - Residual	CT	020.152.00010	1,063,000	708,667	354,333	2,122.87	707.62
Commercial - Shopping	ST	020.152.00010	7,756,033	5,170,689	2,585,344	15,489.20	5,163.07
Commercial - Residual	CT	020.151.50430	2,633,750	1,755,833	877,917	5,259.73	1,753.24
Commercial - Parking/Vacant	GT	020.151.50460	266,000	177,333	88,667	531.22	177.07
			11,718,783	7,812,522	3,906,261	23,403.01	7,801.00

Net Adjustment: 15,602.01

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2013 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	12,122,312 -	0.00071030 0.00049721	\$ 4,349 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	421,740	0.00071030	\$ 151
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2078 2.2455	- -	0.00115075 0.00080553	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.7615 2.6331	- -	0.00134940 0.00094458	\$ - -
<b>Total</b>			<b>\$ 12,544,052</b>		<b>\$ 4,500</b>
<b>Approved 2013 Levy \$ 4,500 (divided by weighted assessment) = 0.00035874 tax rate at tax ratio of 1.00</b>					

Table 8 - Main West Esplanade

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	25,817,854 -	0.00048857 0.00034200	\$ 6,371 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	2,315,363	0.00048857	\$ 571
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2078 2.2455	- -	0.00079154 0.00055408	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.7615 2.6331	- -	0.00092818 0.00064973	\$ - -
<b>Total</b>			<b>\$ 28,133,216</b>		<b>\$ 6,942</b>
<b>Approved 2013 Levy \$ 6,942 (divided by weighted assessment) = 0.00024675 tax rate at tax ratio of 1.00</b>					



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2013 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	158,754,119 2,411,522	0.00170039 0.00119027	\$ 136,335 \$ 2,071
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	5,379,759	0.00170039	\$ 4,620
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2078 2.2455	1,133,919 -	0.00275480 0.00192836	\$ 974 \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	3.7615 2.6331	- -	0.00323035 0.00226124	\$ - \$ -
<b>Total</b>			<b>\$ 167,679,320</b>		<b>\$ 144,000</b>
<b>Approved 2013 Levy \$ 144,000 (divided by weighted assessment) = 0.00085878 tax rate at tax ratio of 1.00</b>					

Table 10 - Stoney Creek

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	28,887,974 -	0.00099461 0.00069622	\$ 14,511 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	130,680	0.00099461	\$ 66
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2078 2.2455	442,677 545,086	0.00161136 0.00112795	\$ 222 \$ 274
4b Industrial - Large - excess land	LT/KT LU/KU	3.7615 2.6331	- -	0.00188952 0.00132267	\$ - \$ -
<b>Total</b>			<b>\$ 30,006,417</b>		<b>\$ 15,073</b>
<b>Approved 2013 Levy \$ 15,073 (divided by weighted assessment) = 0.00050233 tax rate at tax ratio of 1.00</b>					

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Schedule "A"

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2013 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 20,572,745 -	1.9800 1.3860	40,734,035 -	0.00541749 0.00379224	\$ 111,453 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 341,000	1.9800	675,180	0.00541749	\$ 1,847
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX - -	3.2078 2.2455	- -	0.00877688 0.00614382	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.7615 2.6331	- -	0.01029199 0.00720439	\$ - -
<b>Total</b>	<b>\$ 20,913,745</b>		<b>\$ 41,409,215</b>		<b>\$ 113,300</b>
<b>Approved 2013 Levy \$ 113,300 (divided by weighted assessment) = 0.00273611 tax rate at tax ratio of 1.00</b>					

Table 12 - Locke Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 4,152,350 -	1.9800 1.3860	8,221,653 -	0.00242014 0.00169409	\$ 10,049 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 186,250	1.9800	368,775	0.00242014	\$ 451
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX - -	3.2078 2.2455	- -	0.00392087 0.00274461	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.7615 2.6331	- -	0.00459770 0.00321839	\$ - -
<b>Total</b>	<b>\$ 4,338,600</b>		<b>\$ 8,590,428</b>		<b>\$ 10,500</b>
<b>Approved 2013 Levy \$ 10,500 (divided by weighted assessment) = 0.00122229 tax rate at tax ratio of 1.00</b>					

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2013 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 30,538,575 -	1.9800 1.3860	60,466,379 -	0.00299876 0.00209913	\$ 91,578 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX 574,250	1.9800	1,137,015	0.00299876	\$ 1,722
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX - -	3.2078 2.2455	- -	0.00485830 0.00340081	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.7615 2.6331	- -	0.00569696 0.00398787	\$ - \$ -
<b>Total</b>	<b>\$ 31,112,825</b>		<b>\$ 61,603,394</b>		<b>\$ 93,300</b>
<b>Approved 2013 Levy \$ 93,300 (divided by weighted assessment) = 0.00151453 tax rate at tax ratio of 1.00</b>					