

Authority: Items 19, 20, 21, 22, 23, 24, 25, 26, 27, General Issues Committee Report 17-025 (PED16032(b), PED16004(b), PED15185(b), PED15184(b), PED15186(b), PED15187(b), PED16001(b), PED16006(b))
CM: December 8, 2017

Items 8, 9, 10, General Issues Committee Report 18-002 (PED16002(b), PED16005(b), PED16041(b))
CM: January 24, 2018

Item 4, General Issues Committee Report 18-008 (PED16055(b))
CM: April 11, 2018

Ward: City Wide

Bill No. 132

CITY OF HAMILTON

BY-LAW NO. 18-132

To Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2018

WHEREAS section 208 of the Municipal Act, 2001, 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. 18-130 establishes optional property classes within the City of Hamilton; and

WHEREAS City of Hamilton By-law No. 18-128 establishes tax ratios and tax reductions for the 2018 taxation year; and

WHEREAS the City of Hamilton has created 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 of Hamilton for each of the 13 Business Improvement Areas' Boards of Management with an approved 2018 budget for the 2018 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.

To Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2018

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

1. This By-law applies to all land within the 13 Business Improvement Areas identified in City of Hamilton By-law 14-253. Any reference to Schedule "A" in this By-law means Schedule "A" attached to this By-law.
2. Within each Business Improvement Area identified in Schedule "A" the respective tax rate identified in Schedule "A" shall be levied upon the rateable properties for the tax classes and subclasses identified in the Schedule "A" in the Business Improvement Area in which the rateable property is located.
3. The Treasurer shall 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 the City of Hamilton.
4. The special charge levied by this By-law other than that levied by the interim levy, shall be paid in two instalments, the first due June 28, 2018 and the second due September 28, 2018, or 21 days after an instalment tax bill is mailed out, whichever is later.
4. Pursuant to subsection 342(1)(b) of the Municipal Act, 2001, 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 15th 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.

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 By-law 13-136 and section 345 of the Municipal Act, 2001.

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Areas for the Year 2018

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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 have come into force on January 1st, 2018.

PASSED this 23rd day of May, 2018.

F. Eisenberger
Mayor

J. Pilon
Acting City Clerk

2018 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 1 - Downtown Dundas BIA

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	28,808,900	1.9800	57,041,622	0.00503932	\$ 145,177
3b Commercial - Parking Lot & Vacant Land	GT/CX	574,250	1.9800	1,137,015	0.00352752	\$ -
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX		3.4115	-	0.00503932	\$ 2,894
4b Industrial - Large - excess land	LT/KT LU/KU		2.3881	-	0.00868264	\$ -
			4.0004	-	0.00607785	\$ -
			2.8003	-	0.01018146	\$ -
				-	0.00712702	\$ -
Total		\$ 29,383,150		\$ 58,178,637		\$ 148,071
Approved 2018 Levy \$ 148,071 (divided by weighted assessment) = 0.00254511 tax rate at tax ratio of 1.00						

Table 2 - Barton 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	24,331,855	1.9800	48,177,073	0.00233118	\$ 56,722
3b Commercial - Parking Lot & Vacant Land	GT/CX	1,901,217	1.9800	3,764,410	0.00163182	\$ -
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	783,269	3.4115	2,672,122	0.00233118	\$ 4,432
4b Industrial - Large - excess land	LT/KT LU/KU		2.3881	-	0.00401657	\$ 3,146
			4.0004	-	0.00281160	\$ -
			2.8003	-	0.00470992	\$ -
				-	0.00329694	\$ -
Total		\$ 27,016,341		\$ 54,613,605		\$ 64,300
Approved 2018 Levy \$ 64,300 (divided by weighted assessment) = 0.00117736 tax rate at tax ratio of 1.00						

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	947,500	631,667	315,833	2,208.79	736.26
	Commercial - Vacant land	CX	030.233.06040	335,000	223,333	111,667	780.94	260.31
	Commercial - Taxable	CT	030.237.03410	367,500	245,000	122,500	856.71	285.57
	Commercial - Taxable	CT	030.233.06050	2,909,043	1,939,362	969,681	6,781.50	2,260.50
	Industrial - Taxable	IT	030.233.06050	1,344,957	896,638	448,319	5,402.12	1,800.71
				5,904,000	3,936,000	1,968,000	16,030.05	5,343.35
							Net Adjustment:	10,686.70

2018 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 3 - Consession 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	73,375,818 -	0.00303673 0.00212571	\$ 112,537 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	1,931,490	0.00303673	\$ 2,962
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.4115 2.3881	- -	0.00523223 0.00366256	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	4.0004 2.8003	- -	0.00613542 0.00429480	\$ - -
Total			\$ 75,307,308		\$ 115,499
Approved 2018 Levy \$ 115,499 (divided by weighted assessment) = 0.00153370 tax rate at tax ratio of 1.00					

Table 4 - 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	1.9800 1.3860	307,719,803 -	0.00213077 0.00149154	\$ 331,151 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	40,746,553	0.00213077	\$ 43,849
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.4115 2.3881	- -	0.00367127 0.00256989	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	4.0004 2.8003	- -	0.00430501 0.00301350	\$ - -
Total			\$ 348,466,356		\$ 375,000
Approved 2018 Levy \$ 375,000 (divided by weighted assessment) = 0.00107614 tax rate at tax ratio of 1.00					

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	1,996,000	1,330,667	665,333	4,253.01	1,417.67
	Commercial - Shopping	ST	13,679,000	9,119,333	4,559,667	29,146.74	9,715.58
	Commercial - Parking/Vacant	CX	3,261,500	2,174,333	1,087,167	6,949.49	2,316.50
			18,936,500	12,624,333	6,312,167	40,349.24	13,449.75

Net Adjustment: 26,899.49

2018 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 5 - Waterdown

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT/YT/ZT	115,027,964	1.9800	227,755,369	0.00200977	\$ 231,180
- excess land	CU/DU/SU/XU/YU/ZU	461,830	1.3860	640,096	0.00140684	\$ 650
3b Commercial - Parking Lot & Vacant Land	GT/CX	3,966,000	1.9800	7,852,680	0.00200977	\$ 7,971
4a Industrial - Residual	IT/JT	57,700	3.4115	196,844	0.00346279	\$ 200
- vacant land / excess land	IU/IX/JU/JX		2.3881	-	0.00242395	\$ -
4b Industrial - Large	LT/KT		4.0004	-	0.00406055	\$ -
- excess land	LU/KU		2.8003	-	0.00284238	\$ -
Total		\$ 119,513,494		\$ 236,444,989		\$ 240,000
Approved 2018 Levy \$ 240,000 (divided by weighted assessment) = 0.00101504 tax rate at tax ratio of 1.00						

Table 6 - International Village

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT/YT/ZT	52,885,284	1.9800	104,712,862	0.00258496	\$ 136,707
- excess land	CU/DU/SU/XU/YU/ZU		1.3860	-	0.00180947	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	5,142,622	1.9800	10,182,392	0.00258496	\$ 13,293
4a Industrial - Residual	IT/JT		3.4115	-	0.00445384	\$ -
- vacant land / excess land	IU/IX/JU/JX		2.3881	-	0.00311769	\$ -
4b Industrial - Large	LT/KT		4.0004	-	0.00522267	\$ -
- excess land	LU/KU		2.8003	-	0.00365587	\$ -
Total		\$ 58,027,906		\$ 114,895,254		\$ 150,000
Approved 2018 Levy \$ 150,000 (divided by weighted assessment) = 0.00130554 tax rate at tax ratio of 1.00						

2018 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	8,663,675	1.9800 1.3860	17,154,077 -	0.00053739 0.00037617	\$ 4,656 -
3b Commercial - Parking Lot & Vacant Land	1,344,000	1.9800	2,661,120	0.00053739	\$ 722
4a Industrial - Residual - vacant land / excess land		3.4115 2.3881	- -	0.00092591 0.00064814	\$ - -
4b Industrial - Large - excess land		4.0004 2.8003	- -	0.00108574 0.00076002	\$ - -
Total	\$ 10,007,675		\$ 19,815,197		\$ 5,378
Approved 2018 Levy \$ 5,378 (divided by weighted assessment) = 0.00027141 tax rate at tax ratio of 1.00					

Table 8 - Locke Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	26,028,408	1.9800 1.3860	51,536,248 -	0.00110102 0.00077072	\$ 28,658 -
3b Commercial - Parking Lot & Vacant Land	1,219,000	1.9800	2,413,620	0.00110102	\$ 1,342
4a Industrial - Residual - vacant land / excess land		3.4115 2.3881	- -	0.00189704 0.00132793	\$ - -
4b Industrial - Large - excess land		4.0004 2.8003	- -	0.00222451 0.00155716	\$ - -
Total	\$ 27,247,408		\$ 53,949,868		\$ 30,000
Approved 2018 Levy \$ 30,000 (divided by weighted assessment) = 0.00055607 tax rate at tax ratio of 1.00					

2018 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 9 - 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	38,997,664 -	0.00028435 0.00019904	\$ 5,600 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	4,119,390	0.00028435	\$ 592
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.4115 2.3881	- -	0.00048992 0.00034295	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	4.0004 2.8003	- -	0.00057449 0.00040215	\$ - -
Total			\$ 43,117,054		\$ 6,192
Approved 2018 Levy \$ 6,192 (divided by weighted assessment) = 0.00014361 tax rate at tax ratio of 1.00					

Table 10 - Ancaster Heritage 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	1.9800 1.3860	79,613,933 -	0.00220793 0.00154555	\$ 88,779 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	4,054,539	0.00220793	\$ 4,521
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.4115 2.3881	- -	0.00380422 0.00266295	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	4.0004 2.8003	- -	0.00446091 0.00312264	\$ - -
Total			\$ 83,668,472		\$ 93,300
Approved 2018 Levy \$ 93,300 (divided by weighted assessment) = 0.00111512 tax rate at tax ratio of 1.00					

2018 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 11 - 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	25,646,574	1.9800 1.3860	50,780,217 -	0.00510565 0.00357395	\$ 130,942 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	403,000	1.9800	797,940	0.00510565	\$ 2,058
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX		3.4115 2.3881	- -	0.00879693 0.00615785	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU		4.0004 2.8003	- -	0.01031548 0.00722083	\$ - \$ -
Total		\$ 26,049,574		\$ 51,578,157		\$ 133,000
Approved 2018 Levy \$ 133,000 (divided by weighted assessment) = 0.00257861 tax rate at tax ratio of 1.00						

Table 12 - 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	15,717,387	1.9800 1.3860	31,120,426 -	0.00209417 0.00146592	\$ 32,915 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	636,500	1.9800	1,260,270	0.00209417	\$ 1,333
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	142,300 292,500	3.4115 2.3881	485,456 698,505	0.00360821 0.00252575	\$ 513 \$ 739
4b Industrial - Large - excess land	LT/KT LU/KU		4.0004 2.8003	- -	0.00423106 0.00296174	\$ - \$ -
Total		\$ 16,788,687		\$ 33,564,657		\$ 35,500
Approved 2018 Levy \$ 35,500 (divided by weighted assessment) = 0.00105766 tax rate at tax ratio of 1.00						

2018 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 13 - Westdale 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	1.9800 1.3860	51,989,846 -	0.00476054 0.00333238	\$ 125,000 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	-	0.00476054	\$ -
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.4115 2.3881	- -	0.00820232 0.00574163	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	4.0004 2.8003	- -	0.00961822 0.00673276	\$ - \$ -
Total	\$ 26,257,498		\$ 51,989,846		\$ 125,000
Approved 2018 Levy \$ 125,000 (divided by weighted assessment) = 0.00240432 tax rate at tax ratio of 1.00					