Authority: Item 2, General Issues Committee Report 14-002 (FCS14005) CM: April 9, 2014

> Item 14, General Issues Committee Report 14-009 (FCS14029) CM: April 16, 2014

> > **Bill No. 103**

CITY OF HAMILTON

BY-LAW 14-103

A BY-LAW TO SET AND LEVY THE RATES OF TAXATION FOR THE YEAR 2014

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 Municipal and Education purposes;

AND WHEREAS the total taxable assessable property according to the last returned assessment roll is \$ 55,672,425,461;

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. 14-100 establishes optional property classes for the 2014 taxation year;

AND WHEREAS City of Hamilton By-law No. 14-102 establishes tax ratios and tax reductions for the 2014 taxation year;

AND WHEREAS section 15 of the <u>City of Hamilton Act</u>, <u>1999</u>, 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 municipality levies in the municipal service areas for the purpose of raising all or

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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 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 <u>Education Act</u>, R.S.O. 1990, c. E. 2 provides that tax rates for education purposes shall be prescribed as follows;

- 1. For the residential, multi-residential and new multi-residential property classes a single tax rate, being 0.203% as prescribed for 2014 by Ontario Regulation 400/98.
- 2. For the farm and managed forest property classes a tax rate equal to 0.050075% as prescribed for 2014 by Ontario Regulation 400/98.
- 3. For the pipelines property class a single tax rate, being 1.26% as prescribed for 2014 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 2014 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 2014 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:

- 1. (a) The Council of the City of Hamilton adopts the sum of \$748,316,524, as set out in Schedule "A" attached to this By-law, as the amount required for general and special municipal levies for the 2014 taxation year.
 - (b) The Council of the City of Hamilton adopts the sum of \$13,428,869, as set out in Schedule "A" attached to this By-law, as the amount required for special infrastructure re-investment for the 2014 taxation year.
 - (c) The Council of the City of Hamilton adopts transit, sidewalk snow removal, recreation, sidewalks, streetlights, fire, parkland purchases and special infrastructure re-investment as special services for the 2014 taxation year.
 - (d) The levies for Municipal and Education 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

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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 municipal and education levies as set out therein.

- 3. (a) The tax rates set out in Schedules "D1" to "D7" inclusive 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 the special municipal levies in the manner identified in the respective Schedules.
 - (b) The tax rates set out in Schedule "D1" 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 Urban/Transit Service Area and upon roll numbers:

2518902220608500000,

2518902220494050000,

2518902220618000000 and

2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Transit purposes as set out therein.

- (c) The tax rates set out in Schedule "D2" 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 Urban/Transit Service Area of the former municipality of Ancaster for Sidewalk Snow Removal purposes as set out therein.
- (d) The tax rates set out in Schedule "D3" 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 Urban/Transit Service Area and upon roll numbers:

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2518902220608500000, 2518902220494050000, 2518902220618000000 and 2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Urban Recreation purposes as set out therein and in the Rural/No Transit Service Area but not upon roll numbers:

2518902220608500000, 2518902220494050000, 2518902220618000000 and 2518902220716600000 (known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments)

for Rural Recreation purposes as set out therein.

(e) The tax rates set out in Schedule "D4" 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 Urban/Transit Service Area and upon roll numbers:

2518902220608500000, 2518902220494050000, 2518902220618000000 and 2518902220716600000 (known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments)

for Urban Sidewalks and Streetlights purposes as set out therein and in the Rural/No Transit Service Area but not upon roll numbers:

2518902220608500000, 2518902220494050000, 2518902220618000000 and 2518902220716600000 (known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments)

for Rural Sidewalks and Streetlights purposes as set out therein.

(f) The tax rates set out in Schedule "D5" 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 A By-law to Set and Levy the Rates of Taxation for the Year 2014 Page 5 of 6

Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Urban/Fire Service Area for Urban Fire purposes as set out therein and in the Rural/Fire Service Area for Rural Fire purposes as set out therein.

- (g) The tax rates set out in Schedule "D6" 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 former municipalities of Stoney Creek, Hamilton and Dundas for Parkland Purchase purposes as set out therein.
- (h) The tax rates set out in Schedule "D7" 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 former municipality of Hamilton for Special Infrastructure Re-investment purposes as set out therein.
- 4. The Treasurer 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 the City of Hamilton.
- 5. All property taxes and special levies other than those levied by interim levy, shall be paid in two instalments, the first due June 30, 2014 and the second due September 30, 2014, or 21 days after an instalment tax bill is mailed out, whichever is later.
- 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 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.

A By-law to Set and Levy the Rates of Taxation for the Year 2014 Page 6 of 6

(ii) for those on the 10-month pre-authorized automatic bank withdrawal payment plan shall be 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.

- 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 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 Treasurer is 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" "D1", "D2" "D3", "D4", D5", "D6" and "D7", attached to this By-law, form part of this By-law.
- 11. This By-law is deemed to come into force on January 1st, 2014.

PASSED this 14th day of May, 2014.

R Bratina

Mayor

R. Caterini/ City Clerk

BY-LAW NO. 14-103

Schedule "A" Page 1 of 1

2014 OPERATING BUDGET	2014 LEVY
City Services	
Planning & Economic Development	25,615,783
Public Health Services	10,876,538
Community Services	121,139,513
Public Works	192,617,993
Legislative	4,223,778
City Manager	10,299,513
Corporate Services	21,110,121
Outside Boards & Agencies	41,567,513
Community Partnership Program	3,212,200
Hamilton Entertainment Facilities	5,003,624
Corporate Financials / Capital Financing	50,667,555
Sub-Total Property Tax Levy for City Services	486,334,131
Police Services	144,594,620
Share of Non Program Revenues	(44,557,340)
Total General Municipal Levy	586,371,411
Special Services (Area Rated)	
Transit	38,758,240
Sidewalk Snow	106,190
Parkland Purchase	1,215,580
Fire	82,442,140
Recreation	31,014,584
Sidewalk Levy	2,381,018
Streetlighting	6,027,361
Total Special Municipal Levy (Area Rated)	161,945,113
Total Municipal Property Tax Levy Requirement	748,316,524
Total Municipal Property Tax Levy Requirement Re-investment for infrastructure renewal	748,316,524 13,428,869

Note: Each respective budget includes related Capital Financing

Anomalies in totals due to rounding

CITY OF HAMILTON BY-LAW NO. 14-103

2014 TAX RATES AND LEVY - TOTAL TAX LEVY

Property Class	General Levy	Transit Levy	Sidewalk Snow Removal Levy	Recreation Levy	Sidwalks & Streetlights Levy	Fire Levy	Parkland Purchase Levy	Infrastructure Deficit Levy	Education Levy	Total All Levies
Residential	391,025,035	23,526,104	85,424	20,505,251	5,521,352	54,315,117	807,742	7,823,864	91,553,729	595,163,620
Farmland Awaiting Development - Com C1	66,661	3,482	5	3,639	1,011	9,825	29	412	15,608	100,671
Farmland Awaiting Development - Res R1	33,365	537	-	1,821	506	5,033	-	-	7,812	49,073
Farmland Awaiting Development - Multi-Res M1	17,411	667	-	950	264	2,626	23	-	4,076	26,018
New Multi-Residential NT	436,350	38,637	65	23,818	6,615	65,817	843	14,812	102,166	689,123
Multi-Residential MT	62,117,233	5,759,963	577	3,388,617	940,727	9,360,895	148,729	2,262,245	5,308,026	89,287,011
Commercial - Residual CT	61,703,240	4,486,098	10,535	3,321,275	912,755	8,819,880	126,296	1,585,658	46,755,756	127,721,492
- excess land CL	706,507	42,992	36	37,588	10,237	97,801	1,450	14,111	535,357	1,446,081
Commercial - Office Building DT	2,376,802	229,896	310	129,735	36,032	358,508	4,460	91,494	1,801,027	5,028,264
- excess land DL	-	-	-	-	-	-	-	-	-	-
Commercial - Parking Lot GT	443,222	43,091	9	24,193	6,719	66,115	974	17,199	335,853	937,375
- vacant land CX	2,705,657	166,584	232	145,508	39,962	369,208	5,149	52,077	2,050,217	5,534,594
Commercial - Shopping ST	18,969,159	1,533,984	3,417	1,034,675	287,213	2,818,388	35,751	562,617	14,373,919	39,619,122
- excess land SU	86,902	2,848	-	4,732	1,312	13,043	46	674	65,850	175,408
Commercial (New Construction) XT	5,943,893	361,882	2,042	319,489	87,708	854,623	9,098	114,403	4,224,167	11,917,305
- excess land (New Construction) XU	124,681	4,693	49	6,806	1,890	18,177	42	714	88,608	245,661
Office Building (New Construction) YT	80,087	2,291	140	4,371	1,214	11,389	28	-	56,916	156,436
- excess land (New Construction) YU	-	-	-	-	-	-	-	-	-	-
Shopping (New Construction) ZT	2,889,420	199,901	110	157,661	43,777	429,864	6,582	64,457	2,053,434	5,845,207
- excess land (New Construction) ZU	89,728	6,188	-	4,898	1,360	13,534	163	1,839	63,767	181,477
Industrial - Residual IT	12,694,584	692,064	1,618	669,021	180,860	1,659,985	28,161	208,592	6,174,142	22,309,026
- excess land IU	278,398	12,805	44	15,088	4,168	38,678	363	3,530	135,402	488,477
- vacant land IX	868,378	45,590	260	46,978	12,960	109,604	1,446	11,492	422,345	1,519,055
Industrial - Large LT	15,828,214	1,409,477	692	861,609	238,811	2,302,557	32,899	541,372	6,564,945	27,780,575
- excess land LU	149,003	11,223	21	7,951	2,171	19,580	283	4,090	61,801	256,122
Industrial (New Construction) JT	747,510	34,456	588	40,711	11,288	111,801	823	8,837	331,269	1,287,283
- excess land (New Construction) JU	19,298	586	16	1,053	293	2,911	4	85	8,552	32,797
- vacant land (New Construction) JX	-	-	-	-	-	-	-	-	-	-
Large Industrial (New Construction) KT	745,559	33,594	-	40,695	11,303	57,834	-	-	281,765	1,170,751
- excess land (New Construction) KU	-	-	-	-	-	-	-	-	-	-
Pipelines PT	3,686,180	108,608	-	157,217	34,553	386,583	3,797	44,137	2,986,737	7,407,811
Farm FT	1,508,536	-	-	58,058	11,094	120,279	386	149	475,505	2,174,008
Managed Forests TT	30,396	-	-	1,175	226	2,485	13	8	7,117	41,420
TOTAL	586,371,411	38,758,240	106,190	31,014,584	8,408,379	82,442,140	1,215,580	13,428,869	186,845,867	948,591,260

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

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BY-LAW NO. 14-103

2014 TAX RATES AND LEVY - GENERAL PURPOSES AND SCHOOL (EDUCATION) PURPOSES

GENERAL RATES AND LEVY Total General Other Other Provincially Provincially **Property Class** Current Value General General Shared Programs Shared Programs Police Police Municipal Municipal Education Education Assessment Rate Rate Levy Rate Rate Levy Levy Levy Rate Levy RT Residential 45.100.358.998 0.00477242 215,237,825 0.00186671 84.189.428 0.00203098 91.597.782 391.025.035 91.553.729 0.00867011 0.00203000 Farmland Awaiting Development - Com C1 10,251,500 0.00357931 36.693 0.00140003 14,352 0.00152323 15.615 0.00650258 66.661 0.00152250 15,608 R1 5,131,000 0.00357931 18.365 0.00140003 7.184 0.00152323 0.00650258 33.365 0.00152250 7.812 Farmland Awaiting Development - Res 7.816 Farmland Awaiting Development - Multi-Res M1 2,677,500 0.00357931 9,584 0.00140003 3.749 0.00152323 4,078 0.00650258 17,411 0.00152250 4,076 New Multi-Residential NT 50,328,058 0.00477242 240.187 0.00186671 93.948 0.00203098 102.215 0.00867011 436.350 0.00203000 102,166 MT 62,117,233 Multi-Residential 2,614,790,934 0.01307643 34,192,128 0.00511479 13,374,116 0.00556488 14,550,988 0.02375610 0.00203000 5,308,026 СТ Commercial - Residual 3.594.332.213 0.00944939 33.964.248 0.00369609 13.284.982 0.00402133 14.454.010 0.01716682 61,703,240 0.01300819 46,755,756 CU 0.00661457 388,894 0.00258726 0.00281493 0.01201677 0.00910573 535,357 - excess land 58,793,453 152,114 165,500 706,507 DT Commercial - Office Building 138,453,299 0.00944939 1,308,299 0.00369609 511,736 0.00402133 556,767 0.01716682 2,376,802 0.01300819 1,801,027 DU 0.00661457 0.00281493 excess land 0.00258726 0.01201677 0.00910573 -Commercial - Parking Lot GT 25,818,544 0.00944939 243,969 95,428 0.00402133 103,825 0.01716682 443,222 0.01300819 335,853 0.00369609 vacant land СХ 157.609,722 0.00944939 1,489,316 0.00369609 582,540 0.00402133 633,801 0.01716682 2,705,657 0.01300819 2,050,217 ST 0.00944939 4,443,534 0.01716682 0.01300819 Commercial - Shopping 1,104,989,924 10,441,481 0.00369609 4,084,144 0.00402133 18,969,159 14,373,919 - excess land SU 7,231,735 0.00661457 47,835 0.00258726 18.710 0.00281493 20,357 0.01201677 86.902 0.00910573 65,850 XТ 346.243.198 0.00944939 3.271.787 0.00369609 1.279.747 0.00402133 1.392.360 0.01716682 5.943.893 0.01220000 4.224.167 Commercial (New Construction) ΧU 0.01201677 - excess land (New Construction) 10,375,623 0.00661457 68,630 0.00258726 26,844 0.00281493 29.207 124,681 0.00854000 88,608 Office Building (New Construction) YΤ 4.665.225 0.00944939 44.084 0.00369609 17.243 0.00402133 18.760 0.01716682 80.087 0.01220000 56.916 YU - excess land (New Construction) 0.00661457 0.00258726 0.00281493 0.01201677 0.00854000 -ΖT Shopping (New Construction) 168.314.276 0.00944939 1.590.467 0.00369609 622.105 0.00402133 676.848 0.01716682 2.889.420 0.01220000 2.053.434 ΖU - excess land (New Construction) 7,466,883 0.00661457 49,390 0.00258726 19,319 0.00281493 21,019 0.01201677 89,728 0.00854000 63,767 IT Industrial - Residual 461.129.198 0.01515339 6.987.672 0.00592719 2,733,200 0.00644876 2.973.712 0.02752934 12.694.584 0.01338918 6.174.142 IU 14.446.844 0.01060737 153.243 0.00414903 59.940 0.00451413 0.01927054 278.398 0.00937243 135.402 excess land 65.215 IX 422,345 - vacant land 45,062,472 0.01060737 477,995 0.00414903 186,966 0.00451413 203,418 0.01927054 868,378 0.00937243 Industrial - Large LT 490,317,149 0.01776924 8,712,564 0.00695037 3,407,885 0.00756197 3,707,766 0.03228158 15,828,214 0.01338918 6,564,945 LU - excess land 6,593,875 0.01243847 82,018 0.00486526 32,081 0.00529338 34,904 0.02259711 149,003 0.00937243 61,801 JT 27,153,227 0.01515339 411,464 0.00592719 160,942 175,105 0.02752934 747,510 0.01220000 331,269 Industrial (New Construction) 0.00644876 JU 8,552 - excess land (New Construction) 1,001,416 0.01060737 10,622 0.00414903 4,155 0.00451413 4,521 0.01927054 19,298 0.00854000 JX 0.01927054 0.00854000 - vacant land (New Construction) 0.01060737 0.00414903 0.00451413 Large Industrial (New Construction) KΤ 23.095.500 0.01776924 410.390 0.00695037 160,522 0.00756197 174.648 0.03228158 745.559 0.01220000 281,765 - excess land (New Construction) KU 0.01243847 0.00486526 0.00529338 0.02259711 0.00854000 ---PT Pipelines 244,814,500 0.00828807 2,029,040 0.00324185 793,651 0.00352712 863,489 0.01505703 3,686,180 0.01220000 2,986,737 FT Farm 936.955.746 0.00088624 830.366 0.00034665 324.794 0.00037715 353.375 0.00161004 1.508.536 0.00050750 475.505 Managed Forests TT 14,023,449 0.00119310 16,731 0.00046668 6.544 0.00050774 7,120 0.00216753 30,396 0.00050750 7,117 586.371.411 TOTAL 55,672,425,461 322.765.286 126.248.370 137.357.755 186,845,867

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

Schedule "C"

BY-LAW NO. 14-103

2014 TAX RATES AND LEVY - GENERAL PURPOSES AND SCHOOL (EDUCATION) PURPOSES

GENERAL RATES AND LEVY Total General Other Other Provincially Provincially **Property Class** Current Value General General Shared Programs Shared Programs Police Police Municipal Municipal Education Education Assessment Rate Rate Levy Rate Rate Levy Levy Levy Rate Levy RT Residential 45.100.358.998 0.00477242 215,237,825 0.00186671 84.189.428 0.00203098 91.597.782 391.025.035 91.553.729 0.00867011 0.00203000 Farmland Awaiting Development - Com C1 10,251,500 0.00357931 36.693 0.00140003 14,352 0.00152323 15.615 0.00650258 66.661 0.00152250 15,608 R1 5,131,000 0.00357931 18.365 0.00140003 7.184 0.00152323 0.00650258 33.365 0.00152250 7.812 Farmland Awaiting Development - Res 7.816 Farmland Awaiting Development - Multi-Res M1 2,677,500 0.00357931 9,584 0.00140003 3.749 0.00152323 4,078 0.00650258 17,411 0.00152250 4,076 New Multi-Residential NT 50,328,058 0.00477242 240.187 0.00186671 93.948 0.00203098 102.215 0.00867011 436.350 0.00203000 102,166 MT 62,117,233 Multi-Residential 2,614,790,934 0.01307643 34,192,128 0.00511479 13,374,116 0.00556488 14,550,988 0.02375610 0.00203000 5,308,026 СТ Commercial - Residual 3.594.332.213 0.00944939 33.964.248 0.00369609 13.284.982 0.00402133 14.454.010 0.01716682 61,703,240 0.01300819 46,755,756 CU 0.00661457 388,894 0.00258726 0.00281493 0.01201677 0.00910573 535,357 - excess land 58,793,453 152,114 165,500 706,507 DT Commercial - Office Building 138,453,299 0.00944939 1,308,299 0.00369609 511,736 0.00402133 556,767 0.01716682 2,376,802 0.01300819 1,801,027 DU 0.00661457 0.00281493 excess land 0.00258726 0.01201677 0.00910573 -Commercial - Parking Lot GT 25,818,544 0.00944939 243,969 95,428 0.00402133 103,825 0.01716682 443,222 0.01300819 335,853 0.00369609 vacant land СХ 157.609,722 0.00944939 1,489,316 0.00369609 582,540 0.00402133 633,801 0.01716682 2,705,657 0.01300819 2,050,217 ST 0.00944939 4,443,534 0.01716682 0.01300819 Commercial - Shopping 1,104,989,924 10,441,481 0.00369609 4,084,144 0.00402133 18,969,159 14,373,919 - excess land SU 7,231,735 0.00661457 47,835 0.00258726 18.710 0.00281493 20,357 0.01201677 86.902 0.00910573 65,850 XТ 346.243.198 0.00944939 3.271.787 0.00369609 1.279.747 0.00402133 1.392.360 0.01716682 5.943.893 0.01220000 4.224.167 Commercial (New Construction) ΧU 0.01201677 - excess land (New Construction) 10,375,623 0.00661457 68,630 0.00258726 26,844 0.00281493 29.207 124,681 0.00854000 88,608 Office Building (New Construction) YΤ 4.665.225 0.00944939 44.084 0.00369609 17.243 0.00402133 18.760 0.01716682 80.087 0.01220000 56.916 YU - excess land (New Construction) 0.00661457 0.00258726 0.00281493 0.01201677 0.00854000 -ΖT Shopping (New Construction) 168.314.276 0.00944939 1.590.467 0.00369609 622.105 0.00402133 676.848 0.01716682 2.889.420 0.01220000 2.053.434 ΖU - excess land (New Construction) 7,466,883 0.00661457 49,390 0.00258726 19,319 0.00281493 21,019 0.01201677 89,728 0.00854000 63,767 IT Industrial - Residual 461.129.198 0.01515339 6.987.672 0.00592719 2,733,200 0.00644876 2.973.712 0.02752934 12.694.584 0.01338918 6.174.142 IU 14.446.844 0.01060737 153.243 0.00414903 59.940 0.00451413 0.01927054 278.398 0.00937243 135.402 excess land 65.215 IX 422,345 - vacant land 45,062,472 0.01060737 477,995 0.00414903 186,966 0.00451413 203,418 0.01927054 868,378 0.00937243 Industrial - Large LT 490,317,149 0.01776924 8,712,564 0.00695037 3,407,885 0.00756197 3,707,766 0.03228158 15,828,214 0.01338918 6,564,945 LU - excess land 6,593,875 0.01243847 82,018 0.00486526 32,081 0.00529338 34,904 0.02259711 149,003 0.00937243 61,801 JT 27,153,227 0.01515339 411,464 0.00592719 160,942 175,105 0.02752934 747,510 0.01220000 331,269 Industrial (New Construction) 0.00644876 JU 8,552 - excess land (New Construction) 1,001,416 0.01060737 10,622 0.00414903 4,155 0.00451413 4,521 0.01927054 19,298 0.00854000 JX 0.01927054 0.00854000 - vacant land (New Construction) 0.01060737 0.00414903 0.00451413 Large Industrial (New Construction) KΤ 23.095.500 0.01776924 410.390 0.00695037 160,522 0.00756197 174.648 0.03228158 745.559 0.01220000 281,765 - excess land (New Construction) KU 0.01243847 0.00486526 0.00529338 0.02259711 0.00854000 ---PT Pipelines 244,814,500 0.00828807 2,029,040 0.00324185 793,651 0.00352712 863,489 0.01505703 3,686,180 0.01220000 2,986,737 FT Farm 936.955.746 0.00088624 830.366 0.00034665 324.794 0.00037715 353.375 0.00161004 1.508.536 0.00050750 475.505 Managed Forests TT 14,023,449 0.00119310 16,731 0.00046668 6.544 0.00050774 7,120 0.00216753 30,396 0.00050750 7,117 586.371.411 TOTAL 55,672,425,461 322.765.286 126.248.370 137.357.755 186,845,867

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

Schedule "C"

BY-LAW NO. 14-103

2014 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Transit

Schedule "D1" Page 1 of 3

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	6,375,701,530	0.00025834	1,647,114
Farmland Awaiting Development - Com	C1	483,000	0.00019376	94
Farmland Awaiting Development - Res	R1	-	0.00019376	-
Farmland Awaiting Development - Multi-Res	M1	1,181,000	0.00019376	229
New Multi-Residential	NT	4,238,000	0.00025834	1,09
Multi-Residential	MT	149,088,009	0.00070786	105,53
Commercial - Residual	СТ	582,905,372	0.00051152	298,16
- excess land	CU	17,487,663	0.00035806	6,26
Commercial - Office Building	DT	579,605	0.00051152	29
- excess land	DU	-	0.00035806	-
Commercial - Parking Lot	GT	787,500	0.00051152	40
- vacant land	CX	45,614,041	0.00051152	23,33
Commercial - Shopping	ST	88,313,480	0.00051152	45,17
- excess land	SU	389,655	0.00035806	14
Commercial (New Construction)	XT	49,306,111	0.00051152	25,22
 excess land (New Construction) 	XU	217,255	0.00035806	7
Office Building (New Construction)	ΥT	549,070	0.00051152	28
 excess land (New Construction) 	YU	-	0.00035806	-
Shopping (New Construction)	ZT	66,994,616	0.00051152	34,26
 excess land (New Construction) 	ZU	2,070,220	0.00035806	74
Industrial - Residual	IT	171,050,739	0.00082029	140,31
- excess land	IU	3,173,976	0.00057420	1,82
- vacant land	IX	11,193,428	0.00057420	6,42
Industrial - Large	LT	70,044,370	0.00096189	67,37
- excess land	LU	1,268,700	0.00067332	85
Industrial (New Construction)	JT	-	0.00082029	-
 excess land (New Construction) 	JU	-	0.00057420	-
 vacant land (New Construction) 	JX	-	0.00057420	-
Large Industrial (New Construction)	KT	-	0.00096189	-
- excess land (New Construction)	KU	-	0.00067332	-
Pipelines	PT	-	0.00044865	-
Farm	FT	17,926,513	-	-
Managed Forests	TT	76,200	-	-
TOTAL		7,660,640,053		2,405,21

Table 2 - Hamilton

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	21,797,340,139	0.00088323	19,252,110
Farmland Awaiting Development - Com	C1	1,530,500	0.00066242	1,014
Farmland Awaiting Development - Res	R1	-	0.00066242	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00066242	-
New Multi-Residential	NT	41,265,854	0.00088323	36,447
Multi-Residential	MT	2,300,229,935	0.00242006	5,566,685
Commercial - Residual	СТ	2,231,138,587	0.00174880	3,901,814
- excess land	CU	28,365,429	0.00122416	34,724
Commercial - Office Building	DT	128,738,934	0.00174880	225,139
- excess land	DU	-	0.00122416	-
Commercial - Parking Lot	GT	24,200,044	0.00174880	42,321
- vacant land	CX	73,276,213	0.00174880	128,145
Commercial - Shopping	ST	791,643,193	0.00174880	1,384,425
- excess land	SU	1,355,180	0.00122416	1,659
Commercial (New Construction)	XT	160,973,976	0.00174880	281,511
 excess land (New Construction) 	XU	1,435,908	0.00122416	1,758
Office Building (New Construction)	ΥT	-	0.00174880	-
 excess land (New Construction) 	YU	-	0.00122416	-
Shopping (New Construction)	ZT	90,695,300	0.00174880	158,608
 excess land (New Construction) 	ZU	3,697,573	0.00122416	4,526
Industrial - Residual	IT	183,024,370	0.00280444	513,281
- excess land	IU	4,424,729	0.00196311	8,686
- vacant land	IX	14,405,391	0.00196311	28,279
Industrial - Large	LT	405,086,279	0.00328856	1,332,149
- excess land	LU	4,372,175	0.00230199	10,065
Industrial (New Construction)	JT	7,753,522	0.00280444	21,744
- excess land (New Construction)	JU	106,021	0.00196311	208
 vacant land (New Construction) 	JX	-	0.00196311	-
Large Industrial (New Construction)	KT	-	0.00328856	-
- excess land (New Construction)	KU	-	0.00230199	-
Pipelines	PT	70,806,500	0.00153387	108,608
Farm	FT	2,242,650	-	-
Managed Forests	TT	89,100	-	-
TOTAL		28,368,197,502		33,043,907

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. 14-103

2013 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Transit

Schedule "D1" Page 2 of 3

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	4,981,355,170	0.00024661	1,228,47
Farmland Awaiting Development - Com	C1	361,500	0.00018496	6
Farmland Awaiting Development - Res	R1	-	0.00018496	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00018496	-
New Multi-Residential	NT	3,806,239	0.00024661	939
Multi-Residential	MT	12,274,500	0.00067572	8,294
Commercial - Residual	СТ	310,253,180	0.00048829	151,49
- excess land	CU	1,518,185	0.00034181	519
Commercial - Office Building	DT	9,134,760	0.00048829	4,460
- excess land	DU	-	0.00034181	-
Commercial - Parking Lot	GT	273,000	0.00048829	13
- vacant land	СХ	6,836,500	0.00048829	3,33
Commercial - Shopping	ST	100,621,258	0.00048829	49,13
- excess land	SU	-	0.00034181	-
Commercial (New Construction)	XT	60,126,699	0.00048829	29,36
 excess land (New Construction) 	XU	2,072,432	0.00034181	70
Office Building (New Construction)	ΥT	4,116,155	0.00048829	2,01
 excess land (New Construction) 	YU	-	0.00034181	-
Shopping (New Construction)	ZT	3,251,180	0.00048829	1,58
 excess land (New Construction) 	ZU	-	0.00034181	-
Industrial - Residual	IT	29,709,044	0.00078305	23,26
- excess land	IU	1,146,828	0.00054813	62
- vacant land	IX	6,824,150	0.00054813	3,74
Industrial - Large	LT	10,839,500	0.00091822	9,95
- excess land	LU	473,000	0.00064275	30
Industrial (New Construction)	JT	10,806,305	0.00078305	8,46
 excess land (New Construction) 	JU	420,195	0.00054813	23
 vacant land (New Construction) 	JX	-	0.00054813	-
Large Industrial (New Construction)	KT	-	0.00091822	-
 excess land (New Construction) 	KU	-	0.00064275	-
Pipelines	PT	-	0.00042828	-
Farm	FT	7,955,542	-	-
Managed Forests	TT	182,800	-	-
TOTAL		5,564,358,122		1,527,09

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Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	2,713,615,471	0.00021198	575,237
Farmland Awaiting Development - Com	C1	-	0.00015899	-
Farmland Awaiting Development - Res	R1	-	0.00015899	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00015899	-
New Multi-Residential	NT	192,465	0.00021198	41
Multi-Residential	MT	114,777,835	0.00058083	66,666
Commercial - Residual	СТ	106,161,350	0.00041972	44,558
- excess land	CU	784,228	0.00029381	230
Commercial - Office Building	DT	-	0.00041972	-
- excess land	DU	-	0.00029381	-
Commercial - Parking Lot	GT	558,000	0.00041972	234
- vacant land	CX	1,695,850	0.00041972	712
Commercial - Shopping	ST	22,269,520	0.00041972	9,347
- excess land	SU	-	0.00029381	-
Commercial (New Construction)	XT	5,200,835	0.00041972	2,183
 excess land (New Construction) 	XU	-	0.00029381	-
Office Building (New Construction)	ΥT	-	0.00041972	-
 excess land (New Construction) 	YU	-	0.00029381	-
Shopping (New Construction)	ZT	340,000	0.00041972	143
 excess land (New Construction) 	ZU	-	0.00029381	-
Industrial - Residual	IT	12,667,717	0.00067309	8,526
- excess land	IU	27,250	0.00047116	13
- vacant land	IX	1,241,500	0.00047116	585
Industrial - Large	LT	-	0.00078928	-
- excess land	LU	-	0.00055249	-
Industrial (New Construction)	JT	1,363,500	0.00067309	918
 excess land (New Construction) 	JU	-	0.00047116	-
 vacant land (New Construction) 	JX	-	0.00047116	-
Large Industrial (New Construction)	KT	-	0.00078928	-
 excess land (New Construction) 	KU	-	0.00055249	-
Pipelines	PT	-	0.00036814	-
Farm	FT	107,000	-	-
Managed Forests	TT	383,705	-	-
TOTAL		2,981,386,226		709,394

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. 14-103

2013 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Transit

Schedule "D1" Page 3 of 3

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	2,123,793,250	0.00013945	296,16
Farmland Awaiting Development - Com	C1	-	0.00010459	-
Farmland Awaiting Development - Res	R1	5,131,000	0.00010459	53
Farmland Awaiting Development - Multi-Res	M1	-	0.00010459	-
New Multi-Residential	NT	825,500	0.00013945	11
Multi-Residential	MT	33,457,655	0.00038209	12,78
Commercial - Residual	СТ	132,690,194	0.00027611	36,63
- excess land	CU	5,411,448	0.00019328	1,04
Commercial - Office Building	DT	-	0.00027611	-
- excess land	DU	-	0.00019328	-
Commercial - Parking Lot	GT	-	0.00027611	-
- vacant land	CX	12,972,854	0.00027611	3,58
Commercial - Shopping	ST	62,590,478	0.00027611	17,28
- excess land	SU	5,431,460	0.00019328	1,05
Commercial (New Construction)	XT	35,668,549	0.00027611	9,84
 excess land (New Construction) 	XU	4,170,070	0.00019328	80
Office Building (New Construction)	ΥT	-	0.00027611	-
 excess land (New Construction) 	YU	-	0.00019328	-
Shopping (New Construction)	ZT	-	0.00027611	-
 excess land (New Construction) 	ZU	-	0.00019328	-
Industrial - Residual	IT	11,795,428	0.00044278	5,22
- excess land	IU	5,339,830	0.00030995	1,65
- vacant land	IX	3,956,600	0.00030995	1,22
Industrial - Large	LT	-	0.00051922	-
- excess land	LU	-	0.00036345	-
Industrial (New Construction)	JT	6,758,300	0.00044278	2,99
 excess land (New Construction) 	JU	475,200	0.00030995	14
 vacant land (New Construction) 	JX	-	0.00030995	-
Large Industrial (New Construction)	KT	-	0.00051922	-
 excess land (New Construction) 	KU	-	0.00036345	-
Pipelines	PT	-	0.00024218	-
Farm	FT	2,496,632	-	-
Managed Forests	TT		-	-
TOTAL		2,452,964,448		391.09

Table 6 - Glanbrook

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	1,349,007,219	0.00039067	527,011
Farmland Awaiting Development - Com	C1	7,876,500	0.00029300	2,308
Farmland Awaiting Development - Res	R1	-	0.00029300	-
Farmland Awaiting Development - Multi-Res	M1	1,496,500	0.00029300	438
New Multi-Residential	NT	-	0.00039067	-
Multi-Residential	MT	-	0.00107043	-
Commercial - Residual	СТ	69,069,425	0.00077352	53,427
- excess land	CU	390,850	0.00054146	212
Commercial - Office Building	DT	-	0.00077352	-
- excess land	DU	-	0.00054146	-
Commercial - Parking Lot	GT	-	0.00077352	-
- vacant land	CX	9,662,264	0.00077352	7,474
Commercial - Shopping	ST	37,003,600	0.00077352	28,623
- excess land	SU	-	0.00054146	-
Commercial (New Construction)	XT	17,787,930	0.00077352	13,759
 excess land (New Construction) 	XU	2,479,958	0.00054146	1,343
Office Building (New Construction)	ΥT	-	0.00077352	-
 excess land (New Construction) 	YU	-	0.00054146	-
Shopping (New Construction)	ZT	6,844,020	0.00077352	5,294
 excess land (New Construction) 	ZU	1,699,090	0.00054146	920
Industrial - Residual	IT	1,176,485	0.00124044	1,459
- excess land	IU	-	0.00086831	-
- vacant land	IX	6,140,153	0.00086831	5,332
Industrial - Large	LT	-	0.00145457	-
- excess land	LU	-	0.00101820	-
Industrial (New Construction)	JT	274,000	0.00124044	340
 excess land (New Construction) 	JU	-	0.00086831	-
 vacant land (New Construction) 	JX	-	0.00086831	-
Large Industrial (New Construction)	KT	23,095,500	0.00145457	33,594
 excess land (New Construction) 	KU	-	0.00101820	-
Pipelines	PT	-	0.00067845	-
Farm	FT	7,880,614	-	-
Managed Forests	TT	<u> </u>		
		1,541,884,108		681,534

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. 14-103

Schedule "D2"

Page 1 of 1

2014 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Sidewalk Snow Removal

Table 1 - Ancaster

Property Class		Current Value Assessment URBAN	Sidewalk Snow Removal Rate	Sidewalk Snow Removal Levy	
Residential	RT	4,981,355,170	0.00001715	85,424	
Farmland Awaiting Development - Com	C1	361,500	0.00001286	5	
Farmland Awaiting Development - Res	R1	-	0.00001286	-	
Farmland Awaiting Development - Multi-Res	M1	-	0.00001286	-	
New Multi-Residential	NT	3,806,239	0.00001715	65	
Multi-Residential	MT	12,274,500	0.00004699	577	
Commercial - Residual	СТ	310,253,180	0.00003395	10,535	
- excess land	CU	1,518,185	0.00002377	36	
Commercial - Office Building	DT	9,134,760	0.00003395	310	
- excess land	DU	-	0.00002377	-	
Commercial - Parking Lot	GT	273,000	0.00003395	9	
- vacant land	CX	6,836,500	0.00003395	232	
Commercial - Shopping	ST	100,621,258	0.00003395	3,417	
- excess land	SU	-	0.00002377	-	
Commercial (New Construction)	XT	60,126,699	0.00003395	2,042	
 excess land (New Construction) 	XU	2,072,432	0.00002377	49	
Office Building (New Construction)	ΥT	4,116,155	0.00003395	140	
 excess land (New Construction) 	YU	-	0.00002377	-	
Shopping (New Construction)	ZT	3,251,180	0.00003395	110	
 excess land (New Construction) 	ZU	-	0.00002377	-	
Industrial - Residual	IT	29,709,044	0.00005445	1,618	
- excess land	IU	1,146,828	0.00003812	44	
- vacant land	IX	6,824,150	0.00003812	260	
Industrial - Large	LT	10,839,500	0.00006385	692	
- excess land	LU	473,000	0.00004470	21	
Industrial (New Construction)	JT	10,806,305	0.00005445	588	
 excess land (New Construction) 	JU	420,195	0.00003812	16	
 vacant land (New Construction) 	JX	-	0.00003812	-	
Large Industrial (New Construction)	KT	-	0.00006385	-	
 excess land (New Construction) 	KU	-	0.00004470	-	
Pipelines	PT	-	0.00002978	-	
Farm	FT	7,955,542	-	-	
Managed Forests	TT	182,800	-	-	
TOTAL		5,564,358,122		106,190	

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. 14-103

2014 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Recreation

Table 1 - City-wide

Property Class		Current Value Assessment URBAN	Urban Recreation Rate	Urban Recreation Levy	Current Value Assessment RURAL	Rural Recreation Rate	Rural Recreation Levy
Residential	RT	39,340,812,779	0.00047325	18,617,953	5,759,546,219	0.00032768	1,887,298
Farmland Awaiting Development - Com	C1	10,251,500	0.00035494	3,639	-	0.00024576	-
Farmland Awaiting Development - Res	R1	5,131,000	0.00035494	1,821	-	0.00024576	-
Farmland Awaiting Development - Multi-Res	M1	2,677,500	0.00035494	950	-	0.00024576	-
New Multi-Residential	NT	50,328,058	0.00047325	23,818	-	0.00032768	-
Multi-Residential	MT	2,609,827,934	0.00129670	3,384,161	4,963,000	0.00089785	4,456
Commercial - Residual	СТ	3,432,218,108	0.00093703	3,216,094	162,114,105	0.00064881	105,181
- excess land	CU	53,957,803	0.00065592	35,392	4,835,650	0.00045417	2,196
Commercial - Office Building	DT	138,453,299	0.00093703	129,735	-	0.00064881	-
- excess land	DU	-	0.00065592	-	-	0.00045417	-
Commercial - Parking Lot	GT	25,818,544	0.00093703	24,193	-	0.00064881	-
- vacant land	СХ	150,057,722	0.00093703	140,609	7,552,000	0.00064881	4,900
Commercial - Shopping	ST	1,102,441,529	0.00093703	1,033,022	2,548,395	0.00064881	1,653
- excess land	SU	7,176,295	0.00065592	4,707	55,440	0.00045417	25
Commercial (New Construction)	ХТ	329,064,100	0.00093703	308,343	17,179,098	0.00064881	11,146
 excess land (New Construction) 	XU	10,375,623	0.00065592	6,806	-	0.00045417	-
Office Building (New Construction)	ΥT	4,665,225	0.00093703	4,371	-	0.00064881	-
 excess land (New Construction) 	YU	-	0.00065592	-	-	0.00045417	-
Shopping (New Construction)	ZT	168,125,116	0.00093703	157,538	189,160	0.00064881	123
 excess land (New Construction) 	ZU	7,466,883	0.00065592	4,898	-	0.00045417	-
Industrial - Residual	IT	409,423,783	0.00150266	615,224	51,705,415	0.00104046	53,797
- excess land	IU	14,112,613	0.00105186	14,844	334,231	0.00072832	243
- vacant land	IX	43,761,222	0.00105186	46,031	1,301,250	0.00072832	948
Industrial - Large	LT	485,970,149	0.00176205	856,305	4,347,000	0.00122006	5,304
- excess land	LU	6,113,875	0.00123344	7,541	480,000	0.00085404	410
Industrial (New Construction)	JT	26,955,627	0.00150266	40,505	197,600	0.00104046	206
 excess land (New Construction) 	JU	1,001,416	0.00105186	1,053	-	0.00072832	-
 vacant land (New Construction) 	JX	-	0.00105186	-	-	0.00072832	-
Large Industrial (New Construction)	KT	23,095,500	0.00176205	40,695	-	0.00122006	-
 excess land (New Construction) 	KU	-	0.00123344	-	-	0.00085404	-
Pipelines	PT	70,806,500	0.00082187	58,194	174,008,000	0.00056907	99,023
Farm	FT	38,608,951	0.00008788	3,393	898,346,795	0.00006085	54,665
Managed Forests	TT	731,805	0.00011831	87	13,291,644	0.00008192	1,089
TOTAL		48,569,430,459		28,781,921	7,102,995,002		2,232,663

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 Schedule "D3"

BY-LAW NO. 14-103

2014 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Sidewalks and Streetlighting

Table 1 - City-wide

Property Class		Current Value Assessment URBAN	Urban Sidewalk/Streetlight Rate	Urban Sidewalk/Streetlight Levy	Current Value Assessment RURAL	Urban Sidewalk/Streetlight Rate	Urban Sidewalk/Streetlight Levy
Residential	RT	39,340,812,779	0.00013144	5,170,852	5,759,546,219	0.00006086	350,500
Farmland Awaiting Development - Com	C1	10,251,500	0.00009858	1,011	-	0.00004564	-
Farmland Awaiting Development - Res	R1	5,131,000	0.00009858	506	-	0.00004564	-
Farmland Awaiting Development - Multi-Re	es M1	2,677,500	0.00009858	264	-	0.00004564	-
New Multi-Residential	NT	50,328,058	0.00013144	6,615	-	0.00006086	-
Multi-Residential	MT	2,609,827,934	0.00036014	939,899	4,963,000	0.00016674	828
Commercial - Residual	СТ	3,432,218,108	0.00026025	893,221	162,114,105	0.00012049	19,534
- excess land	CU	53,957,803	0.00018217	9,830	4,835,650	0.00008435	408
Commercial - Office Building	DT	138,453,299	0.00026025	36,032	-	0.00012049	-
- excess land	DU	-	0.00018217	-	-	0.00008435	-
Commercial - Parking Lot	GT	25,818,544	0.00026025	6,719	-	0.00012049	-
- vacant land	CX	150,057,722	0.00026025	39,052	7,552,000	0.00012049	910
Commercial - Shopping	ST	1,102,441,529	0.00026025	286,906	2,548,395	0.00012049	307
- excess land	SU	7,176,295	0.00018217	1,307	55,440	0.00008435	5
Commercial (New Construction)	XT	329,064,100	0.00026025	85,638	17,179,098	0.00012049	2,070
 excess land (New Construction) 	XU	10,375,623	0.00018217	1,890	-	0.00008435	-
Office Building (New Construction)	ΥT	4,665,225	0.00026025	1,214	-	0.00012049	-
 excess land (New Construction) 	YU	-	0.00018217	-	-	0.00008435	-
Shopping (New Construction)	ZT	168,125,116	0.00026025	43,754	189,160	0.00012049	23
 excess land (New Construction) 	ZU	7,466,883	0.00018217	1,360	-	0.00008435	-
Industrial - Residual	IT	409,423,783	0.00041734	170,869	51,705,415	0.00019323	9,991
- excess land	IU	14,112,613	0.00029214	4,123	334,231	0.00013526	45
- vacant land	IX	43,761,222	0.00029214	12,784	1,301,250	0.00013526	176
Industrial - Large	LT	485,970,149	0.00048938	237,826	4,347,000	0.00022658	985
- excess land	LU	6,113,875	0.00034257	2,094	480,000	0.00015861	76
Industrial (New Construction)	JT	26,955,627	0.00041734	11,250	197,600	0.00019323	38
 excess land (New Construction) 	JU	1,001,416	0.00029214	293	-	0.00013526	-
 vacant land (New Construction) 	JX	-	0.00029214	-	-	0.00013526	-
Large Industrial (New Construction)	KT	23,095,500	0.00048938	11,303	-	0.00022658	-
 excess land (New Construction) 	KU	-	0.00034257	-	-	0.00015861	-
Pipelines	PT	70,806,500	0.00022826	16,162	174,008,000	0.00010569	18,390
Farm	FT	38,608,951	0.00002441	942	898,346,795	0.00001130	10,152
Managed Forests	TT	731,805	0.00003286	24	13,291,644	0.00001521	202
TOTAL		48,569,430,459		7,993,739	7,102,995,002		414,640

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial-Shopping, Commercial (New Construction), Office Building (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 Schedule "D4" Page 1 of 1

BY-LAW NO. 14-103

2014 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Fire

Table 1 - City-wide

Property Class		Current Value Assessment URBAN	Urban Fire Rate	Urban Fire Levy		Current Value Assessment RURAL	Rural Fire Rate	Rural Fire Levy
Residential	RT	37,755,343,649	0.00130777	49,375,198		7,345,015,349	0.00067255	4,939,920
Farmland Awaiting Development - Com	C1	9,768,500	0.00098083	9,581		483,000	0.00050442	244
Farmland Awaiting Development - Res	R1	5,131,000	0.00098083	5,033		-	0.00050442	-
Farmland Awaiting Development - Multi-Res	M1	2,677,500	0.00098083	2,626		-	0.00050442	-
New Multi-Residential	NT	50,328,058	0.00130777	65,817		-	0.00067255	-
Multi-Residential	MT	2,609,827,934	0.00358328	9,351,749		4,963,000	0.00184280	9,146
Commercial - Residual	СТ	3,206,958,645	0.00258938	8,304,031		387,373,568	0.00133166	515,849
- excess land	CU	48,836,205	0.00181257	88,519		9,957,248	0.00093216	9,282
Commercial - Office Building	DT	138,453,299	0.00258938	358,508		-	0.00133166	-
- excess land	DU	-	0.00181257	-		-	0.00093216	-
Commercial - Parking Lot	GT	25,231,044	0.00258938	65,333		587,500	0.00133166	782
- vacant land	СХ	126,677,894	0.00258938	328,017		30,931,828	0.00133166	41,191
Commercial - Shopping	ST	1,070,920,904	0.00258938	2,773,020		34,069,020	0.00133166	45,368
- excess land	SU	7,157,845	0.00181257	12,974		73,890	0.00093216	69
Commercial (New Construction)	XT	312,903,341	0.00258938	810,225		33,339,857	0.00133166	44,397
 excess land (New Construction) 	XU	9,660,475	0.00181257	17,510		715,148	0.00093216	667
Office Building (New Construction)	ΥT	4,116,155	0.00258938	10,658		549,070	0.00133166	731
 excess land (New Construction) 	YU	-	0.00181257	-		-	0.00093216	-
Shopping (New Construction)	ΖT	163,571,600	0.00258938	423,549		4,742,676	0.00133166	6,316
 excess land (New Construction) 	ZU	7,466,883	0.00181257	13,534		-	0.00093216	-
Industrial - Residual	IT	334,788,913	0.00415242	1,390,186		126,340,285	0.00213549	269,799
- excess land	IU	12,099,240	0.00290670	35,169		2,347,604	0.00149485	3,509
- vacant land	IX	29,920,253	0.00290670	86,969		15,142,219	0.00149485	22,635
Industrial - Large	LT	454,415,139	0.00486923	2,212,654		35,902,010	0.00250413	89,903
- excess land	LU	4,845,175	0.00340846	16,515		1,748,700	0.00175289	3,065
Industrial (New Construction)	JT	26,681,627	0.00415242	110,793		471,600	0.00213549	1,007
 excess land (New Construction) 	JU	1,001,416	0.00290670	2,911		-	0.00149485	-
 vacant land (New Construction) 	JX	-	0.00290670	-		-	0.00149485	-
Large Industrial (New Construction)	ΚT	-	0.00486923	-		23,095,500	0.00250413	57,834
 excess land (New Construction) 	KU	-	0.00340846	-		-	0.00175289	-
Pipelines	PT	91,230,000	0.00227115	207,197		153,584,500	0.00116800	179,386
Farm	FT	27,631,618	0.00024285	6,710		909,324,128	0.00012489	113,568
Managed Forests	TT	798,955	0.00032694	261		13,224,494	0.00016814	2,224
TOTAL		46,538,443,267		76,085,248	j T	9,133,982,194		6,356,892

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 Schedule "D5"

BY-LAW NO. 14-103

2014 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Parkland Purchase

Schedule "D6" Page 1 of 2

Table 1 - Stoney Creek

Property Class		Current Value Assessment TOTAL	Parkland Purchase Rate	Parkland Purchase Levy	
Residential	RT	6,632,297,422	0.00002563	169,979	
Farmland Awaiting Development - Com	C1	483,000	0.00001922	9	
Farmland Awaiting Development - Res	R1	-	0.00001922	-	
Farmland Awaiting Development - Multi-Res	M1	1,181,000	0.00001922	23	
New Multi-Residential	NT	4,238,000	0.00002563	109	
Multi-Residential	MT	149,088,009	0.00007022	10,469	
Commercial - Residual	СТ	594,676,460	0.00005075	30,177	
- excess land	CU	18,148,263	0.00003552	645	
Commercial - Office Building	DT	579,605	0.00005075	29	
- excess land	DU	-	0.00003552	-	
Commercial - Parking Lot	GT	787,500	0.00005075	40	
- vacant land	CX	45,700,041	0.00005075	2,319	
Commercial - Shopping	ST	88,313,480	0.00005075	4,482	
- excess land	SU	389,655	0.00003552	14	
Commercial (New Construction)	XT	51,584,411	0.00005075	2,618	
 excess land (New Construction) 	XU	217,255	0.00003552	8	
Office Building (New Construction)	ΥT	549,070	0.00005075	28	
 excess land (New Construction) 	YU	-	0.00003552	-	
Shopping (New Construction)	ZT	66,994,616	0.00005075	3,400	
 excess land (New Construction) 	ZU	2,070,220	0.00003552	74	
Industrial - Residual	IT	176,373,692	0.00008138	14,353	
- excess land	IU	3,279,261	0.00005696	187	
- vacant land	IX	11,193,428	0.00005696	638	
Industrial - Large	LT	70,044,370	0.00009543	6,684	
- excess land	LU	1,268,700	0.00006680	85	
Industrial (New Construction)	JT	-	0.00008138	-	
 excess land (New Construction) 	JU	-	0.00005696	-	
 vacant land (New Construction) 	JX	-	0.00005696	-	
Large Industrial (New Construction)	KT	-	0.00009543	-	
 excess land (New Construction) 	KU	-	0.00006680	-	
Pipelines	PT	13,844,500	0.00004451	616	
Farm	FT	77,345,045	0.00000476	368	
Managed Forests	TT	193,300	0.00000641	1	
TOTAL		8,010,840,303		247,353	

Table 2 - Hamilton

Table 2 - Hamilton Property Class		Current Value Assessment TOTAL	Parkland Purchase Rate	Parkland Purchase Levy	
Residential	RT	21,797,340,139	0.00001738	378,854	
Farmland Awaiting Development - Com	C1	1,530,500	0.00001304	20	
Farmland Awaiting Development - Res	R1	-	0.00001304	-	
Farmland Awaiting Development - Multi-Res	M1	-	0.00001304	-	
New Multi-Residential	NT	41,265,854	0.00001738	717	
Multi-Residential	MT	2,300,229,935	0.00004762	109,544	
Commercial - Residual	СТ	2,231,138,587	0.00003441	76,782	
- excess land	CU	28,365,429	0.00002409	683	
Commercial - Office Building	DT	128,738,934	0.00003441	4,430	
- excess land	DU	-	0.00002409	-	
Commercial - Parking Lot	GT	24,200,044	0.00003441	833	
- vacant land	CX	73,276,213	0.00003441	2,522	
Commercial - Shopping	ST	791,643,193	0.00003441	27,243	
- excess land	SU	1,355,180	0.00002409	33	
Commercial (New Construction)	XT	160,973,976	0.00003441	5,540	
 excess land (New Construction) 	XU	1,435,908	0.00002409	35	
Office Building (New Construction)	ΥT	-	0.00003441	-	
 excess land (New Construction) 	YU	-	0.00002409	-	
Shopping (New Construction)	ZT	90,695,300	0.00003441	3,121	
 excess land (New Construction) 	ZU	3,697,573	0.00002409	89	
Industrial - Residual	IT	183,024,370	0.00005519	10,101	
- excess land	IU	4,424,729	0.00003863	171	
- vacant land	IX	14,405,391	0.00003863	556	
Industrial - Large	LT	405,086,279	0.00006471	26,215	
- excess land	LU	4,372,175	0.00004530	198	
Industrial (New Construction)	JT	7,753,522	0.00005519	428	
 excess land (New Construction) 	JU	106,021	0.00003863	4	
 vacant land (New Construction) 	JX	-	0.00003863	-	
Large Industrial (New Construction)	KT	-	0.00006471	-	
 excess land (New Construction) 	KU	-	0.00004530	-	
Pipelines	PT	70,806,500	0.00003018	2,137	
Farm	FT	2,242,650	0.00000323	7	
Managed Forests	TT	89,100	0.00000435	0	
TOTAL		28,368,197,502		650,264	

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. 14-103

Schedule "D6" Page 2 of 2

2013 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Transit

Table 3 - Dundas	
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Property Class		Current Value Assessment TOTAL	Parkland Purchase Rate	Parkland Purchase Levy
Residential	RT	2,835,575,309	0.00009131	258,909
Farmland Awaiting Development - Com	C1	-	0.00006848	-
Farmland Awaiting Development - Res	R1	-	0.00006848	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00006848	-
New Multi-Residential	NT	192,465	0.00009131	18
Multi-Residential	MT	114,777,835	0.00025018	28,715
Commercial - Residual	СТ	106,956,407	0.00018079	19,337
- excess land	CU	962,728	0.00012655	122
Commercial - Office Building	DT	-	0.00018079	-
- excess land	DU	-	0.00012655	-
Commercial - Parking Lot	GT	558,000	0.00018079	101
- vacant land	CX	1,703,450	0.00018079	308
Commercial - Shopping	ST	22,269,520	0.00018079	4,026
- excess land	SU	-	0.00012655	-
Commercial (New Construction)	XT	5,200,835	0.00018079	940
 excess land (New Construction) 	XU	-	0.00012655	-
Office Building (New Construction)	ΥT	-	0.00018079	-
 excess land (New Construction) 	YU	-	0.00012655	-
Shopping (New Construction)	ZT	340,000	0.00018079	61
 excess land (New Construction) 	ZU	-	0.00012655	-
Industrial - Residual	IT	12,788,717	0.00028992	3,708
- excess land	IU	27,250	0.00020294	6
- vacant land	IX	1,241,500	0.00020294	252
Industrial - Large	LT	-	0.00033997	-
- excess land	LU	-	0.00023798	-
Industrial (New Construction)	JT	1,363,500	0.00028992	395
 excess land (New Construction) 	JU	-	0.00020294	-
 vacant land (New Construction) 	JX	-	0.00020294	-
Large Industrial (New Construction)	KT	-	0.00033997	-
 excess land (New Construction) 	KU	-	0.00023798	-
Pipelines	PT	6,579,000	0.00015857	1,043
Farm	FT	655,062	0.00001696	11
Managed Forests	TT	492,905	0.00002283	11
TOTAL		3,111,684,483		317,963

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. 14-103

2014 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Infrastructure Deficit

Schedule "D7"

Page 1 of 1

Table 1 - Hamilton

Property Class	Current Value Assessment TOTAL	Parkland Purchase Rate	Parkland Purchase Levy	
Residential	RT	21,797,340,139	0.00035894	7,823,864
Farmland Awaiting Development - Com	C1	1,530,500	0.00026920	412
Farmland Awaiting Development - Res	R1	-	0.00026920	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00026920	-
New Multi-Residential	NT	41,265,854	0.00035894	14,812
Multi-Residential	MT	2,300,229,935	0.00098349	2,262,245
Commercial - Residual	СТ	2,231,138,587	0.00071069	1,585,658
- excess land	CU	28,365,429	0.00049749	14,111
Commercial - Office Building	DT	128,738,934	0.00071069	91,494
- excess land	DU	-	0.00049749	-
Commercial - Parking Lot	GT	24,200,044	0.00071069	17,199
- vacant land	CX	73,276,213	0.00071069	52,077
Commercial - Shopping	ST	791,643,193	0.00071069	562,617
- excess land	SU	1,355,180	0.00049749	674
Commercial (New Construction)	XT	160,973,976	0.00071069	114,403
 excess land (New Construction) 	XU	1,435,908	0.00049749	714
Office Building (New Construction)	ΥT	-	0.00071069	-
 excess land (New Construction) 	YU	-	0.00049749	-
Shopping (New Construction)	ZT	90,695,300	0.00071069	64,457
 excess land (New Construction) 	ZU	3,697,573	0.00049749	1,839
Industrial - Residual	IT	183,024,370	0.00113970	208,592
- excess land	IU	4,424,729	0.00079779	3,530
- vacant land	IX	14,405,391	0.00079779	11,492
Industrial - Large	LT	405,086,279	0.00133644	541,372
- excess land	LU	4,372,175	0.00093550	4,090
Industrial (New Construction)	JT	7,753,522	0.00113970	8,837
 excess land (New Construction) 	JU	106,021	0.00079779	85
 vacant land (New Construction) 	JX	-	0.00079779	-
Large Industrial (New Construction)	KT	-	0.00133644	-
 excess land (New Construction) 	KU	-	0.00093550	-
Pipelines	PT	70,806,500	0.00062335	44,137
Farm	FT	2,242,650	0.00006665	149
Managed Forests	TT	89,100	0.00008973	8
TOTAL		28,368,197,502		13,428,869

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