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General Issues Committee Report:
15025
CM: December 9, 2015

Item 7, 8, 9, 10 & 11
General Issues Committee Report:
16001
CM: January 20, 2016

Item 9, General Issues Committee
Report: 16004
CM: February 10, 2016

Item 9, General Issues Committee
Report: 16005
CM: February 24, 2016

Item 3, General Issues Committee
Report: 16007
CM: March 9, 2016

Item 13, General Issues
Committee Report: 16009
CM: March 30, 2016

Bill No. 148

CITY OF HAMILTON

BY-LAW NO. 16-148

A By-law to Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2016

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. 16-145 establishes optional property classes for the 2016 taxation year;

AND WHEREAS City of Hamilton By-law No. 16-144 establishes tax ratios and tax reductions for the 2016 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 2016 budget for the 2016 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 2016 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 2016 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, 2016 and the second due September 30, 2016, 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 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 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 1st, 2016.

PASSED this 25th day of May, 2016.

F. Eisenberger
Mayor

J. Pilon
Acting City Clerk

2016 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	24,180,000	1.9800 1.3860	47,876,400 -	0.00489949 0.00342965	\$ 118,470 -
3b Commercial - Parking Lot & Vacant Land	271,500	1.9800	537,570	0.00489949	\$ 1,330
4a Industrial - Residual - vacant land / excess land		3.0900 2.1630	- -	0.00764618 0.00535233	\$ - -
4b Industrial - Large - excess land		3.6234 2.5364	- -	0.00896610 0.00627627	\$ - -
Total	\$ 24,451,500		\$ 48,413,970		\$ 119,800
Approved 2016 Levy \$ 119,800 (divided by weighted assessment) = 0.00247449 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	18,854,024	1.9800 1.3860	37,330,968 -	0.00259918 0.00181943	\$ 49,005 -
3b Commercial - Parking Lot & Vacant Land	982,000	1.9800	1,944,360	0.00259918	\$ 2,552
4a Industrial - Residual - vacant land / excess land	594,771	3.0900 2.1630	1,837,844 -	0.00405630 0.00283941	\$ 2,413 -
4b Industrial - Large - excess land		3.6234 2.5364	- -	0.00475652 0.00332956	\$ - -
Total	\$ 20,430,795		\$ 41,113,172		\$ 53,970
Approved 2016 Levy \$ 53,970 (divided by weighted assessment) = 0.00131272 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	860,000	573,333	286,667	2,235.30	745.10
Commercial - Vacant land	CX	030.233.06040	292,000	194,667	97,333	758.96	252.99
Commercial - Vacant land	CX	030.237.03410	350,000	233,333	116,667	909.71	303.24
Commercial - Taxable	CT	030.233.06050	2,292,186	1,528,124	764,062	5,957.81	1,985.94
Industrial - Taxable	IT	030.233.06050	<u>1,059,814</u>	<u>706,543</u>	<u>353,271</u>	<u>4,298.92</u>	<u>1,432.97</u>
			4,854,000	3,236,000	1,618,000	14,160.70	4,720.23
						Net Adjustment:	<u>9,440.47</u>

2016 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 3 - 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 32,411,400	1.9800 1.3860	64,174,572 -	0.00244014 0.00170810	\$ 79,088 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 681,000	1.9800	1,348,380	0.00244014	\$ 1,662
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX -	3.0900 2.1630	- -	0.00380809 0.00266567	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU -	3.6234 2.5364	- -	0.00446547 0.00312583	\$ - -
Total	\$ 33,092,400		\$ 65,522,952		\$ 80,750
Approved 2016 Levy \$ 80,750 (divided by weighted assessment) = 0.00123239 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 128,496,900	1.9800 1.3860	254,423,862 -	0.00230585 0.00161409	\$ 296,294 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 12,449,000	1.9800	24,649,020	0.00230585	\$ 28,706
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX -	3.0900 2.1630	- -	0.00359852 0.00251897	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU -	3.6234 2.5364	- -	0.00421972 0.00295380	\$ - -
Total	\$ 140,945,900		\$ 279,072,882		\$ 325,000
Approved 2016 Levy \$ 325,000 (divided by weighted assessment) = 0.00116457 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	020.152.00010	1,063,000	708,667	354,333	2,451.12	817.04
	Commercial - Shopping	ST	020.152.00010	7,757,000	5,171,333	2,585,667	17,886.47	5,962.16
				8,820,000	5,880,000	2,940,000	20,337.59	6,779.20
							Net Adjustment:	<u>13,558.39</u>

2016 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 91,790,210 700,000	1.9800 1.3860	181,744,616 970,200	0.00238832 0.00167182	\$ 219,224 \$ 1,170
3b Commercial - Parking Lot & Vacant Land	GT/CX 3,396,000	1.9800	6,724,080	0.00238832	\$ 8,111
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX 401,000	3.0900 2.1630	1,239,091 -	0.00372723 0.00260906	\$ 1,495 \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	3.6234 2.5364	- -	0.00437064 0.00305945	\$ - \$ -
Total	\$ 96,287,210		\$ 190,677,986		\$ 230,000
Approved 2016 Levy \$ 230,000 (divided by weighted assessment) = 0.00120622 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 41,733,209	1.9800 1.3860	82,631,754 -	0.00309505 0.00216653	\$ 129,166 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX 3,340,500	1.9800	6,614,190	0.00309505	\$ 10,339
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX 102,421	3.0900 2.1630	316,481 -	0.00483015 0.00338111	\$ 495 \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	3.6234 2.5364	- -	0.00566396 0.00396477	\$ - \$ -
Total	\$ 45,176,130		\$ 89,562,425		\$ 140,000
Approved 2016 Levy \$ 140,000 (divided by weighted assessment) = 0.00156316 tax rate at tax ratio of 1.00					

2016 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	6,986,350	1.9800 1.3860	13,832,973 -	0.00068905 0.00048234	\$ 4,814 -
3b Commercial - Parking Lot & Vacant Land	270,000	1.9800	534,600	0.00068905	\$ 186
4a Industrial - Residual - vacant land / excess land		3.0900 2.1630	- -	0.00107534 0.00075274	\$ - -
4b Industrial - Large - excess land		3.6234 2.5364	- -	0.00126097 0.00088268	\$ - -
Total	\$ 7,256,350		\$ 14,367,573		\$ 5,000
Approved 2016 Levy \$ 5,000 (divided by weighted assessment) = 0.00034801 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	15,948,600	1.9800 1.3860	31,578,228 -	0.00185786 0.00130050	\$ 29,630 -
3b Commercial - Parking Lot & Vacant Land	199,000	1.9800	394,020	0.00185786	\$ 370
4a Industrial - Residual - vacant land / excess land		3.0900 2.1630	- -	0.00289939 0.00202957	\$ - -
4b Industrial - Large - excess land		3.6234 2.5364	- -	0.00339990 0.00237993	\$ - -
Total	\$ 16,147,600		\$ 31,972,248		\$ 30,000
Approved 2016 Levy \$ 30,000 (divided by weighted assessment) = 0.00093831 tax rate at tax ratio of 1.00					

2016 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	14,318,600	1.9800	28,350,828	0.00049510	\$ 7,089
		1.3860	-	0.00034657	\$ -
3b Commercial - Parking Lot & Vacant Land	1,533,000	1.9800	3,035,340	0.00049510	\$ 759
4a Industrial - Residual		3.0900	-	0.00077266	\$ -
- vacant land / excess land		2.1630	-	0.00054086	\$ -
4b Industrial - Large		3.6234	-	0.00090604	\$ -
- excess land		2.5364	-	0.00063423	\$ -
Total	\$ 15,851,600		\$ 31,386,168		\$ 7,848.16
Approved 2016 Levy \$ 7,848.16 (divided by weighted assessment) = 0.00025005 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	35,932,500	1.9800	71,146,350	0.00254019	\$ 91,275
		1.3860	-	0.00177813	\$ -
3b Commercial - Parking Lot & Vacant Land	797,000	1.9800	1,578,060	0.00254019	\$ 2,025
4a Industrial - Residual		3.0900	-	0.00396424	\$ -
- vacant land / excess land		2.1630	-	0.00277497	\$ -
4b Industrial - Large		3.6234	-	0.00464857	\$ -
- excess land		2.5364	-	0.00325400	\$ -
Total	\$ 36,729,500		\$ 72,724,410		\$ 93,300
Approved 2016 Levy \$ 93,300 (divided by weighted assessment) = 0.00128293 tax rate at tax ratio of 1.00					

2016 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	21,607,242	1.9800	42,782,339	0.00593214	\$ 128,177
		1.3860	-	0.00415250	\$ -
3b Commercial - Parking Lot & Vacant Land	813,000	1.9800	1,609,740	0.00593214	\$ 4,823
4a Industrial - Residual		3.0900	-	0.00925774	\$ -
- vacant land / excess land		2.1630	-	0.00648042	\$ -
4b Industrial - Large		3.6234	-	0.01085585	\$ -
- excess land		2.5364	-	0.00759909	\$ -
Total	\$ 22,420,242		\$ 44,392,079		\$ 133,000
Approved 2016 Levy \$ 133,000 (divided by weighted assessment) = 0.00299603 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	15,546,373	1.9800	30,781,819	0.00168985	\$ 26,271
		1.3860	-	0.00118289	\$ -
3b Commercial - Parking Lot & Vacant Land	491,000	1.9800	972,180	0.00168985	\$ 830
4a Industrial - Residual	138,000	3.0900	426,420	0.00263719	\$ 364
- vacant land / excess land	290,000	2.1630	627,270	0.00184603	\$ 535
4b Industrial - Large		3.6234	-	0.00309243	\$ -
- excess land		2.5364	-	0.00216470	\$ -
Total	\$ 16,465,373		\$ 32,807,689		\$ 28,000
Approved 2016 Levy \$ 28,000 (divided by weighted assessment) = 0.00085346 tax rate at tax ratio of 1.00					

2016 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	20,615,927	1.9800	40,819,535	0.00606327	\$ 125,000
		1.3860	-	0.00424429	\$ -
3b Commercial - Parking Lot & Vacant Land		1.9800	-	0.00606327	\$ -
4a Industrial - Residual		3.0900	-	0.00946239	\$ -
- vacant land / excess land		2.1630	-	0.00662367	\$ -
4b Industrial - Large		3.6234	-	0.01109583	\$ -
- excess land		2.5364	-	0.00776708	\$ -
Total	\$ 20,615,927		\$ 40,819,535		\$ 125,000
Approved 2016 Levy \$ 125,000 (divided by weighted assessment) = 0.00306226 tax rate at tax ratio of 1.00					