

**Authority:** Item 20, Audit, Finance and  
Administration Committee Report  
22-017 (FCS22080)  
CM: December 7, 2022  
Ward: City Wide  
**Bill No. 268**

**CITY OF HAMILTON**  
**BY-LAW NO. 22-268**

**To Authorize an Interim Tax Levy for 2023**

**WHEREAS** the Council for the City of Hamilton deems it necessary to pass a by-law to levy on the whole of the assessment for each property class in the local municipality rateable for a local municipality purpose, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50 percent if no percentage is otherwise prescribed) of the total amounts billed to each property for all purposes in the previous year on the properties that, in the current year, are in the property class as provided for in Section 317 of the *Municipal Act, 2001*; and,

**WHEREAS** Section 317 of the *Municipal Act, 2001*, also authorizes a Municipal Council, by by-law, to adjust the interim taxes on a property if the Council is of the opinion that the Interim Levy on a property is too high or too low in relation to its estimate of the total taxes which will be levied on the property in 2023.

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

1. The interim tax levies shall be levied and collected upon the whole of the rateable property categories in columns 1 and 2, shown below:

Column 1Column 2**Class****Class Code**

Residential	RT
Farmlands Awaiting Development	C1/R1/M1
Multi-Residential	MT
New Multi-Residential	NT
Commercial	CT
Commercial Excess Land / Small-scale on farm	CU/C7
Commercial Office Building / Excess Land	DT/DU
Commercial Parking Lot / Vacant Land	GT/CX
Commercial Shopping Centre / Excess Land	ST/SU
New Commercial	XT
New Commercial Excess Land / Small-scale on farm	XU/X7
New Commercial Office Building / Excess Land	YT/YU
New Commercial Shopping Centre / Excess Land	ZT/ZU
Industrial	IT
Industrial Excess / Vacant land /Small-scale on farm	IU/IX/I7
New Industrial	JT
New Industrial Excess /Vacant land /Small-scale on farm	JU/JX/J7
Industrial Large/Excess Land	LT/LU
New Industrial Large Industrial/Excess Land	KT/KU
Landfills	HT
Pipeline	PT
Farmland	FT
Managed Forest	TT
Rail Right of Way	WT CN
Rail Right of Way	WT CP
Utility Right of Way	UT
Shortline Railway Right-of-Way	BT

2. The interim tax levy shall become due and payable in two instalments as allowed under Section 342(1)(a) of the *Municipal Act, 2001*, as follows:

Fifty percent of the interim levy, rounded, shall become due and payable on the 28th day of February 2023 or 21 days after an interim tax bill is mailed out, whichever is later, and the balance of the interim levy shall become due and payable on the 28th day of April, 2023, and non-payment of the amounts due on the dates stated, in accordance with this section, shall constitute default.

3. That 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.
4. Section 342(1) (b) of the *Municipal Act, 2001* allows for alternative instalment due dates to spread the payment of taxes more evenly over the year. Therefore, notwithstanding the payable dates provided for in section 2, the interim tax levy for those on a 12-month pre-authorized automatic withdrawal payment plan shall be paid in 6 equal instalments due and payable on or after the first or fifteenth day of each month January to June, inclusive. For those on the 10-month pre-authorized automatic withdrawal payment plan, the interim levy shall be paid in 5 equal instalments due and payable on or after the first day of each month February to June, inclusive. The pre-authorized payment plans shall be penalty and interest free for as long as the taxpayer is in good standing with the terms of the plan agreements.
5. The interim tax levy rates shall also apply to any property added to the assessment roll after this by-law is enacted.
6. This by-law shall come into force and effect on the 1st day of January 2023.

**PASSED** this 7<sup>th</sup> Day of December, 2022.

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A. Horwath  
Mayor

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A. Holland  
City Clerk