




# COMMUNICATION UPDATE

<b>TO:</b>	Mayor and Members City Council
<b>DATE:</b>	March 23, 2023
<b>SUBJECT:</b>	2023 Preliminary Tax Impacts (City Wide)
<b>WARD(S) AFFECTED:</b>	City Wide
<b>SUBMITTED BY:</b>	Mike Zegarac General Manager, Finance and Corporate Services Corporate Services Department
<b>SIGNATURE:</b>	

## INTRODUCTION

On March 1, 2023, the General Issues Committee (GIC), approved the City's operating budget of \$1,078.6 M with an average tax increase of 6.7% or \$299 for a residential property with an average assessment of \$385,000. Council is set to consider the budget on March 29, 2023.

The following tables show the preliminary average tax impacts by ward and area rating scenario. Final tax impacts will be included in the Tax Policy Report once Council has approved the 2023 operating budget. The draft average tax impacts included in this Communication Update are inclusive of the following items.

### Assessment Growth

2022 assessment growth was 1.6% which represented additional revenue for the City of \$15.7 M. Additional details can be found in report "2022 Assessment Growth (FCS23025)".

### Reassessment

As announced by the Province on November 4, 2021 as part of the 2021 Ontario Economic Outlook and Fiscal Review, the reassessment originally planned for 2020 has been postponed and, therefore, 2023 assessment values still reflect a valuation date of January 1, 2016. Staff will notify Council on any announcements made by the Province regarding the next reassessment cycle.

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## **Tax Policies**

The tax policies for the 2023 taxation year, including pipeline taxation that was referred to staff at an earlier GIC meeting, will be presented in the upcoming Tax Policy Report to GIC on May 3, 2023.

## **Budget**

The final tax impacts by ward also include the effect of Provincial legislation as it relates to the Multi-Residential property class. Municipalities with a Multi-Residential tax ratio above 2.0 are not allowed to pass reassessment related increases to the Multi-Residential property class and are also subject to a full levy restriction (taxes must remain at the previous year's level). In addition, the Industrial property class continues to be restricted and levy increases cannot be more than 50% of the increase passed onto the Residential property class.

Although Transit, Fire and the Special Infrastructure Levy are area rated services, changes to the budget of these services are included in the budget impacts in order to isolate the tax shifts resulting from changes to the methodology of the area rating of some services (please see Area Rating section).

## **Area Rating**

On March 30, 2022, Council approved the elimination of the area rating of Sidewalk Snow Removal in 2023, a four-year phase-out of the area rating of Recreation, Sidewalk and Street lights, as well as, the elimination of the area rating of Parkland Purchases as the internal debt is paid off. In addition, on February 21, 2023, Council approved updates to the area rating of the Fire Service from an Urban / Rural model to a Full time / Volunteer / Composite model to align the taxation policy with the level of service received. Additional information can be found in reports "Area Rating Review (FCS21078(b))" and "Area Rating Review (FCS21078(d))".

The recent changes to area rating resulted in a total of eight area rating scenarios in City:

Urban / Full Time Fire  
Urban / Volunteer Fire  
Urban / Full Time to Composite Fire  
Urban / Volunteer to Composite Fire  
Rural / Full Time Fire  
Rural / Volunteer Fire  
Rural / Full Time to Composite Fire  
Rural / Volunteer to Composite Fire

"Urban" refers to properties in areas of the City within the Transit Service Area and "Rural" refers to areas of the City outside of the Transit Service Area.

## **Education Tax**

The education tax is set by the Province for the current taxation year.

## **TAX IMPACTS BY WARD**

The difference between tax impacts among wards and among area rating scenarios are the result of budget and area rating changes as explained below.

## **Transit**

The Transit levy increased from \$70.5 M in 2022 to \$76.6 M in 2023 and overall kilometres increased from 17.9 million in 2022 to 18.5 million in 2023. Area rating of Transit is determined using actual kilometres of transit service which varied from prior years due to COVID-19. The tax impact tables reflect service levels similar to pre-COVID-19.

It is important to note that while Transit is an area rated service, the impacts of changes in the costs and level of service are included in the “Budget” column of the tax impact tables as no changes to the methodology have been introduced.

Wards located within the former municipality of Glanbrook (portions of Wards 9, 11 and 14) show a higher budget related tax impact due to the additional service on Route 20-A Line to service the Airport and Route 22 to service the Red Hill Business Park. In contrast, wards located within the former municipality of Flamborough (portions of Wards 12, 13 and 15) have a lower budget related tax impact as a result of the significant assessment growth in those wards, which offsets the increase in allocated costs.

Budget related tax impacts in the wards located within the former municipalities of Ancaster, Dundas and Stoney Creek vary as a result of the phase-in of previously approved changes. The former City of Hamilton does not have significant changes in the levels of service for 2023.

## **Fire**

The area rated levy of the Fire Service increased from \$95.7 M in 2022 to \$100.5 M in 2023, including removal of funding of \$1.4 M from the Tax Stabilization Reserve that reduced the tax impact to the fire rural areas as a result of changes in service delivery approved in 2021.

The changes to a Full-Time / Volunteer / Composite model are overall revenue neutral, but the redistribution of properties and the consequential redistribution of the costs among the three areas result in tax shifts affecting properties differently:

- Properties that receive full-time service are experiencing a tax increase, which will be phased-in over a two-year period
- Properties that previously paid for full time service but receive composite service are experiencing a tax decrease, which will be phased-in over a two-year period
- Properties that receive volunteer service are experiencing a tax decrease, which is reflected entirely in 2023
- Properties that previously paid for volunteer service but receive composite service are experiencing a tax increase, which is reflected entirely in 2023

The tax impacts resulting from the reduction of \$1.4 M mentioned above and the changes in area rating methodology are reflected in the “Area Rating” column of the tax impact tables.

### **Area Rating Phase-out**

Following Council approval in 2022, the area rating of Sidewalk Snow Removal has been eliminated which results in a tax benefit to the wards within the former municipality of Ancaster (portion of Wards 12 and 14). In addition, 2023 is year two of the four-year phase-out of the area rating of Recreation, Sidewalk and Street lights. All the wards are affected by this change.

Full payment of internal loans for previously purchased parklands also results in a tax benefit for the urban and rural wards. Specifically, the former municipality of Dundas (Ward 13) benefits from full payment for the property located at 2555 Creekside Drive and wards located within the former Hamilton benefit from full payment for the property located at 155 East 26th Street.

The tax impacts resulting from this phase-out are reflected in the “Area Rating” column of the tax impact tables.

### **Tax Impact Tables**

Tables 1 to 8 show the preliminary tax impact by ward and by area rating scenarios. Tax impacts are calculated using the average assessment for each ward.

**Table 1**

**PRELIMINARY  
2023 Total Residential Tax Impacts (Municipal and Education):  
Urban / Full Time Fire**

(inclusive of growth, reassessment, area rating, tax policies, budget and education taxes)

**BY WARD**

	Residential Properties	% of Total Properties in Ward	Average Residential Assessment	Reassessment & Tax Policies	Budget	Area Rating	Tax Impact (%)	Tax Impact (\$)
Ward 1	10,072	100%	\$ 409,000	0.0%	6.4%	0.8%	7.3%	\$ 370
Ward 2	7,957	100%	\$ 290,000	0.0%	6.4%	0.8%	7.3%	\$ 263
Ward 3	12,617	100%	\$ 228,000	0.0%	6.4%	0.8%	7.3%	\$ 206
Ward 4	13,915	100%	\$ 236,000	0.0%	6.4%	0.8%	7.3%	\$ 214
Ward 5 - HM	2,324	20%	\$ 360,000	0.0%	6.4%	0.8%	7.3%	\$ 326
Ward 5 - SC	9,276	80%	\$ 308,000	0.0%	6.6%	0.9%	7.5%	\$ 262
Ward 6	11,775	100%	\$ 333,000	0.0%	6.4%	0.8%	7.3%	\$ 301
Ward 7	13,545	100%	\$ 339,000	0.0%	6.4%	0.8%	7.3%	\$ 307
Ward 8	10,946	100%	\$ 372,000	0.0%	6.4%	0.8%	7.3%	\$ 337
Ward 9 - HM	-	-	-	-	-	-	-	-
Ward 9 - SC	125	1%	\$ 572,000	0.0%	6.6%	0.9%	7.5%	\$ 487
Ward 9 - GL	12	0%	\$ 436,000	0.0%	6.7%	0.9%	7.7%	\$ 382
Ward 10 - HM	32	0%	\$ 413,000	0.0%	6.4%	0.8%	7.3%	\$ 374
Ward 10 - SC	2,622	18%	\$ 699,000	0.0%	6.6%	0.9%	7.5%	\$ 596
Ward 11 - GL	2,506	24%	\$ 399,000	0.0%	6.7%	0.9%	7.7%	\$ 349
Ward 12 - AN	7,752	48%	\$ 559,000	0.0%	6.4%	0.7%	7.1%	\$ 456
Ward 12 - FL	-	-	-	-	-	-	-	-
Ward 13 - DN	7,838	66%	\$ 468,000	0.0%	6.4%	0.7%	7.1%	\$ 377
Ward 13 - FL	-	-	-	-	-	-	-	-
Ward 14 - HM	9,449	95%	\$ 394,000	0.0%	6.4%	0.8%	7.3%	\$ 357
Ward 14 - AN	442	4%	\$ 692,000	0.0%	6.4%	0.7%	7.1%	\$ 564
Ward 14 - GL	13	0%	\$ 440,000	0.0%	6.7%	0.9%	7.7%	\$ 385
Ward 15 - FL	1,199	10%	\$ 527,000	0.0%	6.2%	0.9%	7.1%	\$ 422
<b>City-Wide Average</b>			<b>\$ 385,000</b>				<b>6.7%</b>	<b>\$ 299</b>

Anomalies in totals due to rounding

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**Table 2**

**PRELIMINARY**

**2023 Total Residential Tax Impacts (Municipal and Education):  
Urban / Volunteer Fire**

(inclusive of growth, reassessment, area rating, tax policies, budget and education taxes)

**BY WARD**

	Residential Properties	% of Total Properties in Ward	Average Residential Assessment	Reassessment & Tax Policies	Budget	Area Rating	Tax Impact (%)	Tax Impact (\$)
Ward 1	-	-	-	-	-	-	-	-
Ward 2	-	-	-	-	-	-	-	-
Ward 3	-	-	-	-	-	-	-	-
Ward 4	-	-	-	-	-	-	-	-
Ward 5 - HM	-	-	-	-	-	-	-	-
Ward 5 - SC	-	-	-	-	-	-	-	-
Ward 6	-	-	-	-	-	-	-	-
Ward 7	-	-	-	-	-	-	-	-
Ward 8	-	-	-	-	-	-	-	-
Ward 9 - HM	-	-	-	-	-	-	-	-
Ward 9 - SC	11	0%	\$ 572,000	0.0%	6.7%	-1.6%	5.0%	\$ 309
Ward 9 - GL	-	-	-	-	-	-	-	-
Ward 10 - HM	-	-	-	-	-	-	-	-
Ward 10 - SC	-	-	-	-	-	-	-	-
Ward 11 - GL	1,379	13%	\$ 399,000	0.0%	6.9%	-1.6%	5.1%	\$ 225
Ward 12 - AN	28	0%	\$ 559,000	0.0%	6.5%	-1.8%	4.6%	\$ 281
Ward 12 - FL	-	-	-	-	-	-	-	-
Ward 13 - DN	-	-	-	-	-	-	-	-
Ward 13 - FL	-	-	-	-	-	-	-	-
Ward 14 - HM	-	-	-	-	-	-	-	-
Ward 14 - AN	-	-	-	-	-	-	-	-
Ward 14 - GL	-	-	-	-	-	-	-	-
Ward 15 - FL	-	-	-	-	-	-	-	-

**City-Wide Average \$ 385,000**

**6.7% \$ 299**

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**Table 3**

**PRELIMINARY**

**2023 Total Residential Tax Impacts (Municipal and Education):  
Urban / Full Time to Composite Fire**

(inclusive of growth, reassessment, area rating, tax policies, budget and education taxes)

**BY WARD**

	Residential Properties	% of Total Properties in Ward	Average Residential Assessment	Reassessment & Tax Policies	Budget	Area Rating	Tax Impact (%)	Tax Impact (\$)
Ward 1	-	-	-	-	-	-	-	-
Ward 2	-	-	-	-	-	-	-	-
Ward 3	-	-	-	-	-	-	-	-
Ward 4	-	-	-	-	-	-	-	-
Ward 5 - HM	-	-	-	-	-	-	-	-
Ward 5 - SC	-	-	-	-	-	-	-	-
Ward 6	-	-	-	-	-	-	-	-
Ward 7	-	-	-	-	-	-	-	-
Ward 8	-	-	-	-	-	-	-	-
Ward 9 - HM	126	1%	\$ 409,000	0.0%	6.4%	-1.3%	5.1%	\$ 259
Ward 9 - SC	8,187	69%	\$ 572,000	0.0%	6.6%	-1.4%	5.1%	\$ 332
Ward 9 - GL	2,467	21%	\$ 436,000	0.0%	6.7%	-1.4%	5.3%	\$ 263
Ward 10 - HM	-	-	-	-	-	-	-	-
Ward 10 - SC	12,039	82%	\$ 699,000	0.0%	6.6%	-1.4%	5.1%	\$ 405
Ward 11 - GL	326	3%	\$ 399,000	0.0%	6.7%	-1.4%	5.3%	\$ 240
Ward 12 - AN	5,495	34%	\$ 559,000	0.0%	6.4%	-1.5%	4.7%	\$ 303
Ward 12 - FL	-	-	-	-	-	-	-	-
Ward 13 - DN	-	-	-	-	-	-	-	-
Ward 13 - FL	-	-	-	-	-	-	-	-
Ward 14 - HM	-	-	-	-	-	-	-	-
Ward 14 - AN	-	-	-	-	-	-	-	-
Ward 14 - GL	-	-	-	-	-	-	-	-
Ward 15 - FL	7,339	64%	\$ 527,000	0.0%	6.2%	-1.4%	4.7%	\$ 278

**City-Wide Average** **\$ 385,000**

**6.7%** **\$ 299**

Anomalies in totals due to rounding

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**Table 5**

**PRELIMINARY  
2023 Total Residential Tax Impacts (Municipal and Education):  
Rural / Full Time Fire**

(inclusive of growth, reassessment, area rating, tax policies, budget and education taxes)

**BY WARD**

	Residential Properties	% of Total Properties in Ward	Average Residential Assessment	Reassessment & Tax Policies	Budget	Area Rating	Tax Impact (%)	Tax Impact (\$)
Ward 1	-	-	-	-	-	-	-	-
Ward 2	-	-	-	-	-	-	-	-
Ward 3	-	-	-	-	-	-	-	-
Ward 4	-	-	-	-	-	-	-	-
Ward 5 - HM	-	-	-	-	-	-	-	-
Ward 5 - SC	-	-	-	-	-	-	-	-
Ward 6	-	-	-	-	-	-	-	-
Ward 7	-	-	-	-	-	-	-	-
Ward 8	-	-	-	-	-	-	-	-
Ward 9 - HM	-	-	-	-	-	-	-	-
Ward 9 - SC	-	-	-	-	-	-	-	-
Ward 9 - GL	-	-	-	-	-	-	-	-
Ward 10 - HM	-	-	-	-	-	-	-	-
Ward 10 - SC	-	-	-	-	-	-	-	-
Ward 11 - GL	177	2%	\$ 399,000	0.0%	6.5%	1.3%	7.8%	\$ 338
Ward 12 - AN	146	1%	\$ 559,000	0.0%	6.4%	1.2%	7.8%	\$ 474
Ward 12 - FL	-	-	-	-	-	-	-	-
Ward 13 - DN	172	1%	\$ 468,000	0.0%	6.5%	1.0%	7.6%	\$ 385
Ward 13 - FL	-	-	-	-	-	-	-	-
Ward 14 - HM	-	-	-	-	-	-	-	-
Ward 14 - AN	-	-	-	-	-	-	-	-
Ward 14 - GL	-	-	-	-	-	-	-	-
Ward 15 - FL	-	-	-	-	-	-	-	-

<b>City-Wide Average</b>	<b>\$ 385,000</b>	<b>6.7%</b>	<b>\$ 299</b>
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Anomalies in totals due to rounding

**Table 6**

**PRELIMINARY  
2023 Total Residential Tax Impacts (Municipal and Education):  
Rural / Volunteer Fire**

(inclusive of growth, reassessment, area rating, tax policies, budget and education taxes)

**BY WARD**

	Residential Properties	% of Total Properties in Ward	Average Residential Assessment	Reassessment & Tax Policies	Budget	Area Rating	Tax Impact (%)	Tax Impact (\$)
Ward 1	-	-	-	-	-	-	-	-
Ward 2	-	-	-	-	-	-	-	-
Ward 3	-	-	-	-	-	-	-	-
Ward 4	-	-	-	-	-	-	-	-
Ward 5 - HM	-	-	-	-	-	-	-	-
Ward 5 - SC	-	-	-	-	-	-	-	-
Ward 6	-	-	-	-	-	-	-	-
Ward 7	-	-	-	-	-	-	-	-
Ward 8	-	-	-	-	-	-	-	-
Ward 9 - HM	-	-	-	-	-	-	-	-
Ward 9 - SC	657	6%	\$ 572,000	0.0%	6.6%	-1.4%	5.2%	\$ 306
Ward 9 - GL	49	0%	\$ 436,000	0.0%	6.6%	-1.4%	5.2%	\$ 234
Ward 10 - HM	-	-	-	-	-	-	-	-
Ward 10 - SC	-	-	-	-	-	-	-	-
Ward 11 - GL	5,814	55%	\$ 399,000	0.0%	6.6%	-1.4%	5.2%	\$ 214
Ward 12 - AN	366	2%	\$ 559,000	0.0%	6.6%	-1.3%	5.1%	\$ 299
Ward 12 - FL	1,333	8%	\$ 450,000	0.0%	6.6%	-1.4%	5.2%	\$ 241
Ward 13 - DN	-	-	-	-	-	-	-	-
Ward 13 - FL	3,528	30%	\$ 550,000	0.0%	6.6%	-1.4%	5.2%	\$ 295
Ward 14 - HM	-	-	-	-	-	-	-	-
Ward 14 - AN	-	-	-	-	-	-	-	-
Ward 14 - GL	-	-	-	-	-	-	-	-
Ward 15 - FL	1,931	17%	\$ 527,000	0.0%	6.6%	-1.4%	5.2%	\$ 282
<b>City-Wide Average</b>			<b>\$ 385,000</b>				<b>6.7%</b>	<b>\$ 299</b>

Anomalies in totals due to rounding

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**Table 7**

**PRELIMINARY**

**2023 Total Residential Tax Impacts (Municipal and Education):  
Rural / Full Time to Composite Fire**

(inclusive of growth, reassessment, area rating, tax policies, budget and education taxes)

**BY WARD**

	Residential Properties	% of Total Properties in Ward	Average Residential Assessment	Reassessment & Tax Policies	Budget	Area Rating	Tax Impact (%)	Tax Impact (\$)
Ward 1	-	-	-	-	-	-	-	-
Ward 2	-	-	-	-	-	-	-	-
Ward 3	-	-	-	-	-	-	-	-
Ward 4	-	-	-	-	-	-	-	-
Ward 5 - HM	-	-	-	-	-	-	-	-
Ward 5 - SC	-	-	-	-	-	-	-	-
Ward 6	-	-	-	-	-	-	-	-
Ward 7	-	-	-	-	-	-	-	-
Ward 8	-	-	-	-	-	-	-	-
Ward 9 - HM	-	-	-	-	-	-	-	-
Ward 9 - SC	-	-	-	-	-	-	-	-
Ward 9 - GL	-	-	-	-	-	-	-	-
Ward 10 - HM	-	-	-	-	-	-	-	-
Ward 10 - SC	-	-	-	-	-	-	-	-
Ward 11 - GL	315	3%	\$ 399,000	0.0%	6.5%	-1.1%	5.3%	\$ 230
Ward 12 - AN	70	0%	\$ 559,000	0.0%	6.4%	-1.1%	5.3%	\$ 321
Ward 12 - FL	-	-	-	-	-	-	-	-
Ward 13 - DN	-	-	-	-	-	-	-	-
Ward 13 - FL	-	-	-	-	-	-	-	-
Ward 14 - HM	-	-	-	-	-	-	-	-
Ward 14 - AN	-	-	-	-	-	-	-	-
Ward 14 - GL	-	-	-	-	-	-	-	-
Ward 15 - FL	-	-	-	-	-	-	-	-

**City-Wide Average** **\$ 385,000**

**6.7%** **\$ 299**

Anomalies in totals due to rounding

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**Table 8**

**PRELIMINARY**

**2023 Total Residential Tax Impacts (Municipal and Education):  
Rural / Volunteer to Composite Fire**

(inclusive of growth, reassessment, area rating, tax policies, budget and education taxes)

**BY WARD**

	Residential Properties	% of Total Properties in Ward	Average Residential Assessment	Reassessment & Tax Policies	Budget	Area Rating	Tax Impact (%)	Tax Impact (\$)
Ward 1	-	-	-	-	-	-	-	-
Ward 2	-	-	-	-	-	-	-	-
Ward 3	-	-	-	-	-	-	-	-
Ward 4	-	-	-	-	-	-	-	-
Ward 5 - HM	-	-	-	-	-	-	-	-
Ward 5 - SC	-	-	-	-	-	-	-	-
Ward 6	-	-	-	-	-	-	-	-
Ward 7	-	-	-	-	-	-	-	-
Ward 8	-	-	-	-	-	-	-	-
Ward 9 - HM	-	-	-	-	-	-	-	-
Ward 9 - SC	174	1%	\$ 572,000	0.0%	6.6%	1.2%	7.8%	\$ 466
Ward 9 - GL	9	0%	\$ 436,000	0.0%	6.6%	1.2%	7.9%	\$ 356
Ward 10 - HM	-	-	-	-	-	-	-	-
Ward 10 - SC	-	-	-	-	-	-	-	-
Ward 11 - GL	105	1%	\$ 399,000	0.0%	6.6%	1.2%	7.9%	\$ 325
Ward 12 - AN	990	6%	\$ 559,000	0.0%	6.6%	1.2%	7.8%	\$ 456
Ward 12 - FL	-	-	-	-	-	-	-	-
Ward 13 - DN	228	2%	\$ 468,000	0.0%	6.6%	0.9%	7.6%	\$ 370
Ward 13 - FL	25	0%	\$ 550,000	0.0%	6.6%	1.2%	7.9%	\$ 449
Ward 14 - HM	-	-	-	-	-	-	-	-
Ward 14 - AN	-	-	-	-	-	-	-	-
Ward 14 - GL	-	-	-	-	-	-	-	-
Ward 15 - FL	1,045	9%	\$ 527,000	0.0%	6.6%	1.2%	7.9%	\$ 430

<b>City-Wide Average</b>	<b>\$ 385,000</b>
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<b>6.7%</b>	<b>\$ 299</b>
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