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CM: May 7, 2025 Ward: City Wide
Written approval for this by-law was given by Mayoral Decision MDE-2025-08
Dated May 7, 2025

Bill No. 085

CITY OF HAMILTON
BY-LAW NO. 25-085

To Establish Tax Ratios and Tax Reductions for the Year 2025

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to section 308 of the *Municipal Act, 2001*, S.O. 2001, c. 25, to establish tax ratios for the 2025 taxation year for the City of Hamilton; and

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class; and

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to section 308 of the *Municipal Act, 2001*, S.O. 2001, c. 25, to establish tax ratios for the 2025 taxation year for the City of Hamilton; and

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class; and

WHEREAS the property classes have been prescribed by the *Assessment Act*, R.S.O. 1990, c. A.31 and by the Minister of Finance under Ontario Regulation 282/98; and

WHEREAS tax transition ratios have been prescribed by the Minister of Finance under Ontario Regulation 385/98; and

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to section 313 of the *Municipal Act, 2001*, S.O. 2001, c. 25, to establish tax rate reductions for prescribed property subclasses for the 2024 taxation year; and

WHEREAS the tax rate reductions applicable to each property subclass reduce the property tax amounts that would otherwise be levied for municipal purposes; and

WHEREAS the property subclasses for which tax rate reductions are to be established are in accordance with subsection 8(1) of the *Assessment Act*, R.S.O. 1990, c. A.31.

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

1. This By-law applies to all rateable property within the City of Hamilton.
2. For the 2025 taxation year, the tax ratio for property in:

| | |
|-----------------------------------|-----------|
| i. Residential | is 1.0000 |
| ii. Multi-Residential | is 2.0000 |
| iii. New Multi-Residential | is 1.0000 |
| iv. Commercial | is 1.9800 |
| v. Industrial - Large | is 3.4189 |
| vi. Industrial - Residual | is 2.9156 |
| vii. Pipelines | is 1.7947 |
| viii. Farmlands | is 0.1767 |
| ix. Farmland Awaiting Development | is 0.7500 |
| x. Managed Forests | is 0.2500 |
| xi. Landfills | is 2.9696 |
| xii. Aggregate Extraction | is 2.4465 |
| xiii. Farm | is 0.1767 |
3. For the 2025 taxation year, the tax rate reduction for:
 - (a) the first class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 25%;
 - (b) the second class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 0%;
 - (c) the excess land subclasses in the commercial property class is 0%;
 - (d) the excess land subclasses in the industrial property class is 0%;
 - (e) the vacant land subclass in the industrial property class is 0%;
 - (f) the excess land subclass in the large industrial property class is 0%;
4. Lands in a property tax class or subclass referred to in this By-law shall include all lands in said property tax class or subclass as provided for in Ontario Regulation 282/98.
5. This By-law is deemed to come into force as of January 1, 2025.

PASSED this 7th day of May, 2025.

A. Horwath
Mayor

M. Trennum
City Clerk