

Authority: Item 8.1, Special Council Minutes 25-007 (FCS25023)

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. 087

CITY OF HAMILTON

BY-LAW NO. 25-087

To Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2025

WHEREAS section 208 of the *Municipal Act, 2001*, S.O. 2001, c. 25, 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. 25-084 establishes optional property classes within the City of Hamilton; and

WHEREAS City of Hamilton By-law No. 25-085 establishes tax ratios and tax reductions for the 2025 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 11 Business Improvement Areas' Boards of Management with an approved 2025 budget for the 2025 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. This By-law applies to all land within the 13 Business Improvement Areas identified in City of Hamilton By-law 14-253. Any reference to Schedule "A" in this By-law means Schedule "A" attached to this By-law.
2. Within each Business Improvement Area identified in Schedule "A" the respective tax rate identified in Schedule "A" shall be levied upon the rateable properties for the tax classes and subclasses identified in the Schedule "A" in the Business Improvement Area in which the rateable property is located.
3. The Treasurer shall 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, the *Municipal Act, 2001* and any other applicable Acts and the By-laws in force in the City of Hamilton.

4. The special charge levied by this By-law other than that levied by the interim levy, shall be paid in two instalments, the first due July 2, 2025 and the second due September 30, 2025, or 21 days after an instalment tax bill is mailed out, whichever is later.
5. Pursuant to subsection 342(1)(b) of the Municipal Act, 2001, 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.
6. 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 By-law 13-136 and section 345 of the *Municipal Act, 2001*.
7. 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.
8. 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.
9. Schedule "A", attached to this By-law, forms part of this By-law.
10. This By-law is deemed to have come into force on January 1, 2025.

PASSED this 7th day of May, 2025.

A. Horwath
Mayor

M. Trennum
City Clerk

By-law No. 25-087

Schedule A

2025 LEVIES AND TAX RATES - BUSINESS IMPROVEMENT AREAS

Table 1 - Downtown Dundas BIA

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	35,095,903	1.9800	69,489,888	0.5196504%	\$ 182,376
Industrial		2.9156	-	0.7652015%	\$ -
Large Industrial		3.4189	-	0.8972916%	\$ -
Total	\$ 35,095,903		\$ 69,489,888		\$ 182,376
Approved 2025 Levy \$ 182,376 (divided by weighted assessment) = 0.00262450 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
Commercial	41,888,771	1.9800	82,939,767	0.4530079%	\$ 189,759
Industrial	1,535,160	2.9156	4,475,931	0.6670683%	\$ 10,241
Large Industrial		3.4189	-	0.7822185%	\$ -
Total	\$ 43,423,931		\$ 87,415,697		\$ 200,000
Approved 2025 Levy \$ 200,000 (divided by weighted assessment) = 0.00228792 tax rate at tax ratio of 1.00					

* Use Rateable Assessment (Report PED24012)

		Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
*						
Commercial	030.233.06055	1,035,000	207,000	828,000	4,689	3,751
Commercial	030.233.06040	7,507,000	1,501,400	6,005,600	34,007	27,206
Commercial	030.237.03410	436,000	87,200	348,800	1,975	1,580
Commercial	030.233.06050	3,470,800	694,160	2,776,640	15,723	12,578
Industrial	030.233.06050	1,690,200	338,040	1,352,160	11,275	9,020
		14,139,000	2,827,800	11,311,200	67,669	54,135

Table 3 - Consession Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	44,383,983	1.9800	87,880,286	0.4905148%	\$ 217,710
Industrial		2.9156	-	0.7222984%	\$ -
Large Industrial		3.4189	-	0.8469825%	\$ -
Total	\$ 44,383,983		\$ 87,880,286		\$ 217,710
Approved 2025 Levy \$ 217,710 (divided by weighted assessment) = 0.00247735 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
Commercial	216,949,512	1.9800	429,560,034	0.2074215%	\$ 450,000
Industrial		2.9156	-	0.3054347%	\$ -
Large Industrial		3.4189	-	0.3581593%	\$ -
Total	\$ 216,949,512		\$ 429,560,034		\$ 450,000
Approved 2025 Levy \$ 450,000 (divided by weighted assessment) = 0.00104758 tax rate at tax ratio of 1.00					

Use Rateable Assessment

Table 5 - Waterdown

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	136,110,596	1.9800	269,498,980	0.2230354%	\$ 303,575
Industrial	59,400	2.9156	173,187	0.3284266%	\$ 195
Large Industrial		3.4189	-	0.3851201%	\$ -
Commercial - Farmland Awaiting Development	1,456,000	0.7500	1,092,000	0.0844831%	\$ 1,230
Total	\$ 137,625,996		\$ 270,764,167		\$ 305,000
Approved 2025 Levy \$ 305,000 (divided by weighted assessment) = 0.00112644 tax rate at tax ratio of 1.00					

Schedule A

Table 6 - International Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	71,422,984	1.9800	141,417,508	0.3304258%	\$ 236,000
Industrial		2.9156	-	0.4865624%	\$ -
Large Industrial		3.4189	-	0.5705535%	\$ -
Total	\$ 71,422,984		\$ 141,417,508		\$ 236,000
Approved 2025 Levy \$ 236,000 (divided by weighted assessment) = 0.00166882 tax rate at tax ratio of 1.00					

Table 7 - King Street West

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	11,421,900	1.9800	22,615,362	0.0000000%	\$ -
Industrial		2.9156	-	0.0000000%	\$ -
Large Industrial		3.4189	-	0.0000000%	\$ -
Total	\$ 11,421,900		\$ 22,615,362		\$ -
Approved 2025 Levy \$ - (divided by weighted assessment) = - 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
Commercial	36,879,231	1.9800	73,020,877	0.1276464%	\$ 47,075
Industrial		2.9156	-	0.1879633%	\$ -
Large Industrial		3.4189	-	0.2204098%	\$ -
Total	\$ 36,879,231		\$ 73,020,877		\$ 47,075
Approved 2025 Levy \$ 47,075 (divided by weighted assessment) = 0.00064468 tax rate at tax ratio of 1.00					

Table 9 - Main West Esplanade

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	22,041,325	1.9800	43,641,824	0.0000000%	\$ -
Industrial		2.9156	-	0.0000000%	\$ -
Large Industrial		3.4189	-	0.0000000%	\$ -
Total	\$ 22,041,325		\$ 43,641,824		\$ -
Approved 2025 Levy \$ - (divided by weighted assessment) = - 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
Commercial	49,693,022	1.9800	98,392,184	0.2826094%	\$ 140,437
Industrial	1,553,000	2.9156	4,527,945	0.4161512%	\$ 6,463
Large Industrial		3.4189	-	0.4879878%	\$ -
Total	\$ 51,246,022		\$ 102,920,129		\$ 146,900
Approved 2025 Levy \$ 146,900 (divided by weighted assessment) = 0.00142732 tax rate at tax ratio of 1.00					

Table 11 - Ottawa Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	30,705,656	1.9800	60,797,199	0.5047572%	\$ 154,989
Industrial		2.9156	-	0.7432707%	\$ -
Large Industrial		3.4189	-	0.8715751%	\$ -
Total	\$ 30,705,656		\$ 60,797,199		\$ 154,989
Approved 2025 Levy \$ 154,989 (divided by weighted assessment) = 0.00254928 tax rate at tax ratio of 1.00					

Schedule A

Table 12 - Stoney Creek

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	18,093,955	1.9800	35,826,031	0.4611731%	\$ 83,444
Industrial	146,600	2.9156	427,429	0.6790918%	\$ 996
Large Industrial		3.4189	-	0.7963176%	\$ -
Total	\$ 18,240,555		\$ 36,253,460		\$ 84,440
Approved 2025 Levy \$ 84,440 (divided by weighted assessment) = 0.00232916 tax rate at tax ratio of 1.00					

Table 13 - Westdale Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	32,751,489	1.9800	64,847,948	0.4218312%	\$ 138,156
Industrial		2.9156	-	0.6211597%	\$ -
Large Industrial		3.4189	-	0.7283851%	\$ -
Total	\$ 32,751,489		\$ 64,847,948		\$ 138,156
Approved 2025 Levy \$ 138,156 (divided by weighted assessment) = 0.00213046 tax rate at tax ratio of 1.00					