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Written approval for this by-law was given by Mayoral Decision MDE-2025-19 Dated November 19, 2025

Bill No. 211

CITY OF HAMILTON
BY-LAW NO. 25-211

To Authorize an Interim Tax Levy for 2026

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 2026.

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 Table 1, shown below:

Table 1: List of Taxable Property Codes

RTC-RTQ Code	Realty Tax Code (RTC) Description	Realty Tax Qualifier (RTQ) Description
RT	**Residential**	**Taxable: Full**
MT	**Multi-Residential**	**Taxable: Full**
NT	**New Multi-Residential**	**Taxable: Full**
M1	**Multi-Residential**	**Taxable: Farmland Awaiting Development Phase I**
CT	**Commercial**	**Taxable: Full**
CC	**Commercial**	**Education**
C0	**Commercial**	**Small Scale on Farm Business 2**
C1	**Commercial**	**Taxable: Farmland Awaiting Development Phase I**
C7	**Commercial**	**Small Scale On Farm Business 1**

CU	**Commercial**	**Taxable: Excess Land**
CX	**Commercial**	**Taxable: Vacant Land**
DT	**Office Building**	**Taxable: Full**
DU	**Office Building**	**Taxable: Excess Land**
FT	**Farm**	**Taxable: Full**
GT	**Parking Lot**	**Taxable: Full**
HT	**Landfill**	**Taxable: Full**
IT	**Industrial**	**Taxable: Full**
I0	**Industrial**	**Small Scale on Farm Business 2**
I7	**Industrial**	**Small Scale On Farm Business 1**
IU	**Industrial**	**Taxable: Excess Land**
IX	**Industrial**	**Taxable: Vacant Land**
LT	**Large Industrial**	**Taxable: Full**
LU	**Large Industrial**	**Taxable: Excess Land**
PT	**Pipeline**	**Taxable: Full**
ST	**Shopping Centre**	**Taxable: Full**
SU	**Shopping Centre**	**Taxable: Excess Land**
TT	**Managed Forests**	**Taxable: Full**
UT	**Utility Transmission & Distribution Corridors**	**Taxable: Full**
VT	**Aggregate Extraction**	**Taxable: Full**
WT	**Railway Right-of-Way**	**Taxable: Full**

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 27th day of February 2026 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 30th day of April, 2026, 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 2026.

PASSED this 19th day of November, 2025.

Andrea Horwath Mayor	Matthew Trennum City Clerk