

**Authority:** Item 4, Committee of the Whole  
Report 06-002 (FCS06038)  
CM: April 12, 2006

**Bill No. 099**

## **CITY OF HAMILTON**

### **BY-LAW NO. 06-099**

#### **A By-law to Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2006**

**WHEREAS** Section 208 of the Municipal Act, S.O. 2001, c. 25 (herein referred to as "the Municipal Act") requires the City 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. 06-096 establishes optional property classes for the year 2006;

**AND WHEREAS** City of Hamilton By-law No. 06-097 establishes tax ratios and tax reductions for the year 2006;

**AND WHEREAS** the City has created the eleven (11) 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 to the Boards of Management of the Business Improvement Areas for the year 2006 is set out in Schedule 'A' attached hereto;

**AND WHEREAS** the total rateable property in the Business Improvement Areas, upon which assessment will be levied, is set out in Schedule 'A' attached hereto and which said assessment is the basis upon which the taxes for the Business Improvement Area will be raised.

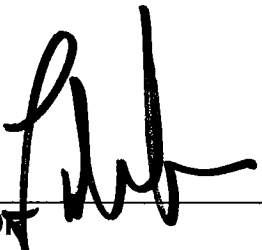
**NOW THEREFORE** the Council of the City of Hamilton enacts as follows:

1. THAT the tax rates set out in Schedule 'A' attached hereto shall be levied upon the rateable properties as set out therein for the purposes of raising the

sums of money required by the respective Boards of Management of the eleven (11) Business Improvement Areas.

2. THAT the collector shall proceed to 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 this Municipality.
3. All property taxes and special levies other than those levied by interim levy, shall be paid in two installments, the first due June 30, 2006 and the second due September 29, 2006.
4. THAT in default of payment of any instalment of taxes or any part of any instalment, by the first day past the due date for the payment thereof, the subsequent installment or installments shall forthwith become due and payable.
5. 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.
6. THAT the Treasurer is authorized and directed to serve personally or to mail or cause to be mailed, notices of the taxes hereby levied to the person or persons taxed at the address of the resident or place of business of such person.
7. THAT the Treasurer and Collector of Taxes 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.
8. Schedule "A", attached to this By-law, forms part of this By-law.

**PASSED and ENACTED** this 26<sup>th</sup> day of April, 2006.

  
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MAYOR

  
\_\_\_\_\_  
CLERK

CITY OF HAMILTON

BY-LAW NO. 06-099

2006 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 1 - Concession Street

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 21,069,930	2.1016	44,280,565		\$ 44,280,565	0.00277457	\$ 58,460.05
- vacant bldg, excess land	CU		1.4711	-		\$ -	0.00194220	\$ -
3c Commercial - Shopping	ST	\$ -	2.1016	-		\$ -	0.00277457	\$ -
- vacant bldg, excess land	SU	\$ -	1.4711	-		\$ -	0.00194220	\$ -
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 537,000	2.1016	1,128,559		\$ 1,128,559	0.00277457	\$ 1,489.95
4a Industrial - Residual	IT	\$ -	3.4979	-		\$ -	0.00461799	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2736	-		\$ -	0.00300170	\$ -
4b Industrial - Large	LT	\$ -	4.1017	-		\$ -	0.00541514	\$ -
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00351984	\$ -
<b>Total</b>		<b>\$ 21,606,930</b>		<b>\$ 45,409,124</b>		<b>\$ 45,409,124</b>		<b>\$ 59,950.00</b>
Approved 2006 Budget \$ 59,950 divided by assessment vacancy adjusted \$ 45,409,124 equals tax rate 0.00132022 at ratio 1.00.								

Table 2 - Westdale

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 14,089,355	2.1016	29,610,188		\$ 29,610,188	0.00780731	\$ 110,000.00
- vacant bldg, excess land	CU		1.4711	-		\$ -	0.00546512	\$ -
3c Commercial - Shopping	ST	\$ -	2.1016	-		\$ -	0.00780731	\$ -
- vacant bldg, excess land	SU	\$ -	1.4711	-		\$ -	0.00546512	\$ -
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ -	2.1016	-		\$ -	0.00780731	\$ -
4a Industrial - Residual	IT	\$ -	3.4979	-		\$ -	0.01299448	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2736	-		\$ -	0.00844641	\$ -
4b Industrial - Large	LT	\$ -	4.1017	-		\$ -	0.01523756	\$ -
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00990441	\$ -
<b>Total</b>		<b>\$ 14,089,355</b>		<b>\$ 29,610,188</b>		<b>\$ 29,610,188</b>		<b>\$ 110,000.00</b>
Approved 2006 Budget \$ 110,000 divided by assessment vacancy adjusted \$ 29,610,188 equals tax rate 0.00371494 at ratio 1.00.								

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2006 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 3 - Ottawa Street

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 14,745,350	2.1016	30,988,828		\$ 30,988,828	0.00754873	\$ 111,308.67
- vacant bldg, excess land	CU		1.4711	-		\$ -	0.00528411	\$ -
3c Commercial - Shopping	ST	\$ -	2.1016	-		\$ -	0.00754873	\$ -
- vacant bldg, excess land	SU	\$ -	1.4711	-		\$ -	0.00528411	\$ -
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 489,000	2.1016	1,027,682		\$ 1,027,682	0.00754873	\$ 3,691.33
4a Industrial - Residual	IT	\$ -	3.4979	-		\$ -	0.01256410	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2736	-		\$ -	0.00816666	\$ -
4b Industrial - Large	LT	\$ -	4.1017	-		\$ -	0.01473288	\$ -
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00957637	\$ -
<b>Total</b>		<b>\$ 15,234,350</b>		<b>\$ 32,016,510</b>		<b>\$ 32,016,510</b>		<b>\$ 115,000.00</b>

Approved 2006 Budget \$ 115,000 divided by assessment vacancy adjusted \$ 32,016,510 equals tax rate 0.00359190 at ratio 1.00.

Table 4 - International Village

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT	\$ 27,428,885	2.1016	57,644,545		\$ 57,644,545	0.00397424	\$ 109,008.84
- vacant bldg, excess land	CU		1.4711	-		\$ -	0.00278196	\$ -
3c Commercial - Shopping	ST	\$ -	2.1016	-		\$ -	0.00397424	\$ -
- vacant bldg, excess land	SU	\$ -	1.4711	-		\$ -	0.00278196	\$ -
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 1,507,500	2.1016	3,168,162		\$ 3,168,162	0.00397424	\$ 5,991.16
4a Industrial - Residual	IT	\$ -	3.4979	-		\$ -	0.00661471	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2736	-		\$ -	0.00429956	\$ -
4b Industrial - Large	LT	\$ -	4.1017	-		\$ -	0.00775653	\$ -
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00504174	\$ -
<b>Total</b>		<b>\$ 28,936,385</b>		<b>\$ 60,812,707</b>		<b>\$ 60,812,707</b>		<b>\$ 115,000.00</b>

Approved 2006 Budget \$ 115,000 divided by assessment vacancy adjusted \$ 60,812,707 equals tax rate 0.00189105 at ratio 1.00.

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Schedule "A"

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2006 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 5 - Barton Village

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 12,753,005	2.1016	26,801,715		\$ 26,801,715	0.00175505	\$ 22,382.13
- vacant bldg, excess land	CU		1.4711	-		\$ -	0.00122853	\$ -
3c Commercial - Shopping	ST	\$ -	2.1016	-		\$ -	0.00175505	\$ -
- vacant bldg, excess land	SU	\$ -	1.4711	-		\$ -	0.00122853	\$ -
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 208,200	2.1016	437,553		\$ 437,553	0.00175505	\$ 365.40
4a Industrial - Residual	IT	\$ 109,410	3.4979	382,705		\$ 382,705	0.00292110	\$ 319.60
- vacant bldg, excess land,	IU		2.2736	-		\$ -	0.00189871	\$ -
4b Industrial - Large	LT	\$ 2,024,000	4.1017	8,301,841		\$ 8,301,841	0.00342533	\$ 6,932.87
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00222647	\$ -
<b>Total</b>		<b>\$ 15,094,615</b>		<b>\$ 35,923,814</b>		<b>\$ 35,923,814</b>		<b>\$ 30,000.00</b>

Approved 2006 Budget \$ 30,000 divided by assessment vacancy adjusted \$ 35,923,814 equals tax rate 0.00083510 at ratio 1.00.

Use Rateable Assessment

\* Westinghouse 2/3 assessment reduction as per By-law 98-15

030-233-06050, 030-237-03410, 030-237-09140

			Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Adj Tax	Net Tax
Residual Commercial	030-237-03410, 09140	CX	\$ 197,100	\$ 131,400	\$ 65,700	\$ 345.92	\$ 230.61	115.30661934
-vacant unit, excess land		LU	\$ -	\$ -	\$ -	\$ -	\$ -	-
Residual Industrial		IT	\$ -	\$ -	\$ -	\$ -	\$ -	-
Residual Industrial		IU	\$ -	\$ -	\$ -	\$ -	\$ -	-
Large Industrial	030-233-06050	LT	\$ 6,072,000	\$ 4,048,000	\$ 2,024,000	\$ 20,798.62	\$ 13,865.74	6,932.87246060
			\$ 6,269,100	\$ 4,179,400	\$ 2,089,700	\$ 21,144.54	\$ 14,096.36	7,048.17907994



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2006 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 7 - King Street West

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 4,445,535	2.1016	9,342,736		\$ 9,342,736	0.00101225	\$ 4,500.00
- vacant bldg, excess land	CU	\$ -	1.4711	-		\$ -	0.00070858	\$ -
3c Commercial - Shopping	ST	\$ -	2.1016	-		\$ -	0.00101225	\$ -
- vacant bldg, excess land	SU	\$ -	1.4711	-		\$ -	0.00070858	\$ -
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ -	2.1016	-		\$ -	0.00101225	\$ -
4a Industrial - Residual	IT	\$ -	3.4979	-		\$ -	0.00168479	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2736	-		\$ -	0.00109511	\$ -
4b Industrial - Large	LT	\$ -	4.1017	-		\$ -	0.00197561	\$ -
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00128415	\$ -
<b>Total</b>		<b>\$ 4,445,535</b>		<b>\$ 9,342,736</b>		<b>\$ 9,342,736</b>		<b>\$ 4,500.00</b>
Approved 2006 Budget \$ 4,500 divided by assessment vacancy adjusted \$ 9,342,736 equals tax rate 0.00048166 at ratio 1.00.								

Table 8 - Main Street West

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 8,276,295	2.1016	17,393,462		\$ 17,393,462	0.00175501	\$ 14,525.00
- vacant bldg, excess land	CU	\$ -	1.4711	-		\$ -	0.00122851	\$ -
3c Commercial - Shopping	ST	\$ -	2.1016	-		\$ -	0.00175501	\$ -
- vacant bldg, excess land	SU	\$ -	1.4711	-		\$ -	0.00122851	\$ -
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ -	2.1016	-		\$ -	0.00175501	\$ -
4a Industrial - Residual	IT	\$ -	3.4979	-		\$ -	0.00292104	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2736	-		\$ -	0.00189868	\$ -
4b Industrial - Large	LT	\$ -	4.1017	-		\$ -	0.00342526	\$ -
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00222642	\$ -
<b>Total</b>		<b>\$ 8,276,295</b>		<b>\$ 17,393,462</b>		<b>\$ 17,393,462</b>		<b>\$ 14,525.00</b>
Approved 2006 Budget \$ 14,525 divided by assessment vacancy adjusted \$ 17,393,462 equals tax rate 0.00083508 at ratio 1.00.								

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2006 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 9 - Waterdown

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 36,611,695	2.1016	76,943,138		\$ 76,943,138	0.00061452	\$ 22,498.74
- vacant bldg, excess land	CU	\$ 403,430	1.4711	593,494		\$ 593,494	0.00043017	\$ 173.54
3c Commercial - Shopping	ST	\$ 20,270,385	2.1016	42,600,241		\$ 42,600,241	0.00061452	\$ 12,456.63
- vacant bldg, excess land	SU	\$ 133,540	1.4711	196,453		\$ 196,453	0.00043017	\$ 57.44
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ 1,001,500	2.1016	2,104,752		\$ 2,104,752	0.00061452	\$ 615.45
4a Industrial - Residual	IT	\$ 193,780	3.4979	677,823		\$ 677,823	0.00102281	\$ 198.20
- vacant bldg, excess land,	IU	\$ -	2.2736	-		\$ -	0.00066483	\$ -
4b Industrial - Large	LT	\$ -	4.1017	-		\$ -	0.00119937	\$ -
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00077959	\$ -
<b>Total</b>		<b>\$ 58,614,330</b>		<b>\$ 123,115,902</b>		<b>\$ 123,115,902</b>		<b>\$ 36,000.00</b>

Approved 2006 Budget \$ 36,000 divided by assessment vacancy adjusted \$ 123,115,902 equals tax rate 0.00029241 at ratio 1.00.

Table 10 - Stoney Creek

Property Class		Current Value Assessment	Ratio	Weighted Assessment		Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT	\$ 7,098,395	2.1016	14,917,987		\$ 14,917,987	0.00217796	\$ 15,460.00
- vacant bldg, excess land	CU	\$ -	1.4711	-		\$ -	0.00152457	\$ -
3c Commercial - Shopping	ST	\$ -	2.1016	-		\$ -	0.00217796	\$ -
- vacant bldg, excess land	SU	\$ -	1.4711	-		\$ -	0.00152457	\$ -
3b Commercial - Parking Lot & Vacant Land	GT & CX	\$ -	2.1016	-		\$ -	0.00217796	\$ -
4a Industrial - Residual	IT	\$ -	3.4979	-		\$ -	0.00362499	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2736	-		\$ -	0.00235624	\$ -
4b Industrial - Large	LT	\$ -	4.1017	-		\$ -	0.00425073	\$ -
- vacant bldg, excess land	LU	\$ -	2.6661	-		\$ -	0.00276297	\$ -
<b>Total</b>		<b>\$ 7,098,395</b>		<b>\$ 14,917,987</b>		<b>\$ 14,917,987</b>		<b>\$ 15,460.00</b>

Approved 2006 Budget \$ 15,460 divided by assessment vacancy adjusted \$ 14,917,987 equals tax rate 0.00103633 at ratio 1.00.



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2006 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 11 - Dundas

Property Class		Current Value Assessment	Ratio	Weighted Assessment	Assessment Vacancy Adjusted	BIA Tax Rate	BIA Levy
3a	Commercial - Residual	CT \$ 16,483,585	2.1016	34,641,902	\$ 34,641,902	0.00602534	\$ 99,319.14
	- vacant bldg, excess land	CU \$ -	1.4711	-	\$ -	0.00421774	\$ -
3c	Commercial - Shopping	ST \$ -	2.1016	-	\$ -	0.00602534	\$ -
	- vacant bldg, excess land	SU \$ -	1.4711	-	\$ -	0.00421774	\$ -
3b	Commercial - Parking Lot & Vacant Land	GT & CX \$ 113,000	2.1016	237,481	\$ 237,481	0.00602534	\$ 680.86
4a	Industrial - Residual	IT \$ -	3.4979	-	\$ -	0.01002856	\$ -
	- vacant bldg, excess land,	IU \$ -	2.2736	-	\$ -	0.00651856	\$ -
4b	Industrial - Large	LT \$ -	4.1017	-	\$ -	0.01175967	\$ -
	- vacant bldg, excess land	LU \$ -	2.6661	-	\$ -	0.00764378	\$ -
<b>Total</b>		<b>\$ 16,596,585</b>		<b>\$ 34,879,383</b>	<b>\$ 34,879,383</b>		<b>\$ 100,000.00</b>
Approved 2006 Budget \$ 100,000 divided by assessment vacancy adjusted \$ 34,879,383 equals tax rate 0.00286702 at ratio 1.00.							