

**Authority: Item 46, Committee of the Whole  
Report: 07-010  
CM: April 24, 2007**

**Bill No.158**

## **CITY OF HAMILTON**

### **BY-LAW NO. 07-158**

#### **A By-law to Levy a Special Charge upon the Ratable Property in the Business Improvement Areas for the Year 2007**

**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. 07-126 establishes optional property classes for the 2007 taxation year;

**AND WHEREAS** City of Hamilton By-law No. 07-127 establishes tax ratios and tax reductions for the 2007 taxation year;

**AND WHEREAS** the City has created the twelve (12) 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 2007 taxation year 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 twelve (12) 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 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 July 3, 2007 and the second due September 28, 2007.
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 16th day of May, 2007.

  
Fred Eisenberger  
MAYOR

  
Kevin C. Christenson  
CITY CLERK

BY-LAW NO. 07-158

2007 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 1 - Concession Street

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a	Commercial - Residual	CT/DT/ST \$ 20,638,262	2.0591	42,496,245	0.00306726	\$ 63,303
	- vacant bldg, excess land	CU/DU/SU \$ -	1.4414	-	0.00214708	\$ -
3b	Commercial - Parking Lot & Vacant Land	GT/CX \$ 537,000	2.0591	1,105,737	0.00306726	\$ 1,647
4a	Industrial - Residual	IT \$ -	3.4273	-	0.00510534	\$ -
	- vacant bldg, excess land,	IU \$ -	2.2277	-	0.00331847	\$ -
4b	Industrial - Large	LT \$ -	4.0189	-	0.00598660	\$ -
	- vacant bldg, excess land	LU \$ -	2.6123	-	0.00389129	\$ -
Total		\$ 21,175,262		\$ 43,601,982		\$ 64,950
<b>Approved 2007 Budget</b> \$ <b>64,950</b> (divided by weighted assessment) = <b>0.00148961</b> tax rate at tax ratio of 1.00						

Table 2 - Westdale

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a	Commercial - Residual	CT/DT/ST \$ 14,113,375	2.0591	29,060,850	0.00850257	\$ 120,000
	- vacant bldg, excess land	CU/DU/SU \$ -	1.4414	-	0.00595180	\$ -
3b	Commercial - Parking Lot & Vacant Land	GT/CX \$ -	2.0591	-	0.00850257	\$ -
4a	Industrial - Residual	IT \$ -	3.4273	-	0.01415224	\$ -
	- vacant bldg, excess land,	IU \$ -	2.2277	-	0.00919895	\$ -
4b	Industrial - Large	LT \$ -	4.0189	-	0.01659511	\$ -
	- vacant bldg, excess land	LU \$ -	2.6123	-	0.01078682	\$ -
Total		\$ 14,113,375		\$ 29,060,850		\$ 120,000
<b>Approved 2007 Budget</b> \$ <b>120,000</b> (divided by weighted assessment) = <b>0.00412927</b> tax rate at tax ratio of 1.00						

BY-LAW NO. 07-158

2007 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 3 - Ottawa Street

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a	Commercial - Residual - vacant bldg, excess land	CT/DT/ST CU/DU/SU	\$ 14,761,950 \$ -	2.0591 1.4414	30,396,331 -	0.00754051 \$ -
3b	Commercial - Parking Lot & Vacant Land	GT/CX	\$ 489,000	2.0591	1,006,900	0.00754051 \$ 3,687
4a	Industrial - Residual - vacant bldg, excess land,	IT IU	\$ - \$ -	3.4273 2.2277	- -	0.01255092 \$ - 0.00815810 \$ -
4b	Industrial - Large - vacant bldg, excess land	LT LU	\$ - \$ -	4.0189 2.6123	- -	0.01471739 \$ - 0.00956630 \$ -
Total			\$ 15,250,950		\$ 31,403,231	\$ 115,000
<b>Approved 2007 Budget</b> \$ 115,000 (divided by weighted assessment) = <b>0.00366204</b> tax rate at tax ratio of 1.00						

Table 4 - International Village

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a	Commercial - Residual - vacant bldg, excess land	CT/DT/ST CU/DU/SU	\$ 24,582,330 \$ -	2.0591 1.4414	50,617,476 -	0.00544199 \$ 133,777 0.00380940 \$ -
3b	Commercial - Parking Lot & Vacant Land	GT/CX	\$ 1,485,500	2.0591	3,058,793	0.00544199 \$ 8,084
4a	Industrial - Residual - vacant bldg, excess land,	IT IU	\$ 346,550 \$ -	3.4273 2.2277	1,187,731 -	0.00905801 \$ 3,139 0.00588770 \$ -
4b	Industrial - Large - vacant bldg, excess land	LT LU	\$ - \$ -	4.0189 2.6123	- -	0.01062155 \$ - 0.00690400 \$ -
Total			\$ 26,414,380		\$ 54,864,000	\$ 145,000
<b>Approved 2007 Budget</b> \$ 145,000 (divided by weighted assessment) = <b>0.00264290</b> tax rate at tax ratio of 1.00						

BY-LAW NO. 07-158

2007 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 5 - Barton Village

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST	\$ 12,326,770	2.0591	25,382,052	0.00196919	\$ 24,274
- vacant bldg, excess land	CU/DU/SU	\$ -	1.4414	-	0.00137843	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	\$ 208,200	2.0591	428,705	0.00196919	\$ 410
4a Industrial - Residual	IT	\$ 163,880	3.4273	561,666	0.00327765	\$ 537
- vacant bldg, excess land,	IU		2.2277	-	0.00213047	\$ -
4b Industrial - Large	LT	\$ 2,024,000	4.0189	8,134,254	0.00384342	\$ 7,779
- vacant bldg, excess land	LU	\$ -	2.6123	-	0.00249822	\$ -
<b>Total</b>		<b>\$ 14,722,850</b>		<b>\$ 34,506,676</b>		<b>\$ 33,000</b>
<b>Approved 2007 Budget</b>		<b>\$ 33,000</b>	(divided by weighted assessment) =		<b>0.00095634</b>	tax rate at tax ratio of 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	Net Tax
Commercial - vacant building/excess land	CX	\$ 197,100	\$ 131,400	\$ 65,700	\$ 388	129
Industrial - Large	LT	\$ 6,072,000	\$ 4,048,000	\$ 2,024,000	\$ 23,337	7,779
		\$ 6,269,100	\$ 4,179,400	\$ 2,089,700	\$ 23,725	7,908

BY-LAW NO. 07-158

2007 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 6 - Downtown Hamilton

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST	\$ 82,432,571	2.0591	169,736,907	0.00221924	\$ 182,937
- vacant bldg, excess land	CU/DU/SU	\$ -	1.4414	-	0.00155347	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	\$ 6,336,667	2.0591	13,047,830	0.00221924	\$ 14,063
4a Industrial - Residual	IT	\$ -	3.4273	-	0.00369384	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2277	-	0.00240100	\$ -
4b Industrial - Large	LT	\$ -	4.0189	-	0.00433145	\$ -
- vacant bldg, excess land	LU	\$ -	2.6123	-	0.00281544	\$ -
<b>Total</b>		<b>\$ 88,769,238</b>		<b>\$ 182,784,737</b>		<b>\$ 197,000</b>
<b>Approved 2007 Budget \$ 197,000 (divided by weighted assessment) = 0.00107777 tax rate at tax ratio of 1.00</b>						

Use Rateable Assessment

\* Ramada and Howard Johnson's 2/3 assessment reduction as per By-law 92-119

		Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
<b>Ramada (020-152-00010)</b>						
Commercial - Residual	CT	6,046,620	4,031,080	2,015,540	\$ 13,419	\$ 4,473
Commercial - Residual	ST	<u>\$ 517,810</u>	<u>\$ 345,207</u>	<u>\$ 172,603</u>	<u>\$ 1,149</u>	<u>\$ 383</u>
		6,564,430	4,376,287	2,188,143	\$ 14,568	\$ 4,856
<b>Howard Johnson (020-151-50430, 020-151-50460)</b>						
Commercial - Residual	CT	3,517,000	2,344,667	1,172,333	\$ 7,805	\$ 2,602
Commercial - Parking Lot & Vacant Land	GT	<u>218,000</u>	<u>145,333</u>	<u>72,667</u>	<u>\$ 484</u>	<u>\$ 161</u>
		3,735,000	2,490,000	1,245,000	\$ 8,289	\$ 2,763

BY-LAW NO. 07-158

2007 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 7 - King Street West

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
3a	Commercial - Residual - vacant bldg, excess land	CT/DT/ST CU/DU/SU	\$ 4,445,535 \$ -	2.0591 1.4414	9,153,801 -	0.00101225 0.00070858	\$ 4,500 \$ -
3b	Commercial - Parking Lot & Vacant Land	GT/CX	\$ -	2.0591	-	0.00101225	\$ -
4a	Industrial - Residual - vacant bldg, excess land,	IT IU	\$ - \$ -	3.4273 2.2277	- -	0.00168486 0.00109516	\$ - \$ -
4b	Industrial - Large - vacant bldg, excess land	LT LU	\$ - \$ -	4.0189 2.6123	- -	0.00197569 0.00128420	\$ - \$ -
Total		\$ 4,445,535		\$ 9,153,801		\$ 4,500	
<b>Approved 2007 Budget</b>		<b>\$ 4,500</b>	(divided by weighted assessment) =		<b>0.00049160</b>	tax rate at tax ratio of 1.00	

Table 8 - Main West Esplanade

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
3a	Commercial - Residual - vacant bldg, excess land	CT/DT/ST CU/DU/SU	\$ 8,671,330 \$ -	2.0591 1.4414	17,855,136 -	0.00166469 0.00116529	\$ 14,435 \$ -
3b	Commercial - Parking Lot & Vacant Land	GT/CX	\$ 54,000	2.0591	111,191	0.00166469	\$ 90
4a	Industrial - Residual - vacant bldg, excess land,	IT IU	\$ - \$ -	3.4273 2.2277	- -	0.00277082 0.00180104	\$ - \$ -
4b	Industrial - Large - vacant bldg, excess land	LT LU	\$ - \$ -	4.0189 2.6123	- -	0.00324911 0.00211192	\$ - \$ -
Total		\$ 8,725,330		\$ 17,966,327		\$ 14,525	
<b>Approved 2007 Budget</b>		<b>\$ 14,525</b>	(divided by weighted assessment) =		<b>0.00080846</b>	tax rate at tax ratio of 1.00	

BY-LAW NO. 07-158

2007 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 9 - Waterdown

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
3a	Commercial - Residual - vacant bldg, excess land	CT/DT/ST CU/DU/SU	\$ 56,589,024 \$ 329,430	2.0591 1.4414	116,522,459 474,831	0.00063773 0.00044641	\$ 36,089 \$ 147
3b	Commercial - Parking Lot & Vacant Land	GT/CX	\$ 1,001,500	2.0591	2,062,189	0.00063773	\$ 639
4a	Industrial - Residual - vacant bldg, excess land,	IT IU	\$ 193,780 \$ -	3.4273 2.2277	664,142 -	0.00106148 0.00068996	\$ 206 \$ -
4b	Industrial - Large - vacant bldg, excess land	LT LU	\$ - \$ -	4.0189 2.6123	- -	0.00124471 0.00080906	\$ - \$ -
Total			\$ 58,113,734		\$ 119,723,621		\$ 37,080

Approved 2007 Budget \$ 37,080 (divided by weighted assessment) = 0.00030971 tax rate at tax ratio of 1.00

Table 10 - Stoney Creek

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
3a	Commercial - Residual - vacant bldg, excess land	CT/DT/ST CU/DU/SU	\$ 7,098,395 \$ -	2.0591 1.4414	14,616,305 -	0.00220002 0.00154002	\$ 15,617 \$ -
3b	Commercial - Parking Lot & Vacant Land	GT/CX	\$ -	2.0591	-	0.00220002	\$ -
4a	Industrial - Residual - vacant bldg, excess land,	IT IU	\$ - \$ -	3.4273 2.2277	- -	0.00366186 0.00238021	\$ - \$ -
4b	Industrial - Large - vacant bldg, excess land	LT LU	\$ - \$ -	4.0189 2.6123	- -	0.00429395 0.00279107	\$ - \$ -
Total			\$ 7,098,395		\$ 14,616,305		\$ 15,617

Approved 2007 Budget \$ 15,617 (divided by weighted assessment) = 0.00106844 tax rate at tax ratio of 1.00



BY-LAW NO. 07-158

2007 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 11 - Dundas

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST	\$ 15,146,235	2.0591	31,187,612	0.00655341	\$ 99,259
- vacant bldg, excess land	CU/DU/SU	\$ -	1.4414	-	0.00458739	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	\$ 113,000	2.0591	232,678	0.00655341	\$ 741
4a Industrial - Residual	IT	\$ -	3.4273	-	0.01090792	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2277	-	0.00709015	\$ -
4b Industrial - Large	LT	\$ -	4.0189	-	0.01279078	\$ -
- vacant bldg, excess land	LU	\$ -	2.6123	-	0.00831401	\$ -
<b>Total</b>		<b>\$ 15,259,235</b>		<b>\$ 31,420,291</b>		<b>\$ 100,000</b>
<b>Approved 2007 Budget \$ 100,000 (divided by weighted assessment) = 0.00318266 tax rate at tax ratio of 1.00</b>						

Table 12 - Locke Street

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST	\$ 2,040,945	2.0591	4,202,510	0.00489969	\$ 10,000
- vacant bldg, excess land	CU/DU/SU	\$ -	1.4414	-	0.00342978	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	\$ -	2.0591	-	0.00489969	\$ -
4a Industrial - Residual	IT	\$ -	3.4273	-	0.00815536	\$ -
- vacant bldg, excess land,	IU	\$ -	2.2277	-	0.00530099	\$ -
4b Industrial - Large	LT	\$ -	4.0189	-	0.00956309	\$ -
- vacant bldg, excess land	LU	\$ -	2.6123	-	0.00621601	\$ -
<b>Total</b>		<b>\$ 2,040,945</b>		<b>\$ 4,202,510</b>		<b>\$ 10,000</b>
<b>Approved 2007 Budget \$ 10,000 (divided by weighted assessment) = 0.00237953 tax rate at tax ratio of 1.00</b>						