

**Authority:** Item 9, Economic Development  
and Planning Committee  
Report: 09-009  
CM: April 29, 2009

**Bill No. 114**

**CITY OF HAMILTON**

**BY-LAW NO. 10-114**

**A By-law to Levy a Special Charge Upon the Rateable Property in the  
Business Improvement Areas for the Year 2010**

**WHEREAS** section 208 of the Municipal Act, 2001, S.O. 2001, c. 25 (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.10-111 establishes optional property classes for the 2010 taxation year;

**AND WHEREAS** City of Hamilton By-law No. 10-110 establishes tax ratios and tax reductions for the 2010 taxation year;

**AND WHEREAS** the City has created thirteen (13) Business Improvement Areas, of which one (1) Business Improvement Area is currently in a dormant status (a non-active Business Improvement Area) for a period of 3 years, as listed in Schedule "A" attached to this By-law;

**AND WHEREAS** the amount of money to be provided by the City for each of the twelve (12) active Business Improvement Areas Boards of Management with an approved 2010 budget for the 2010 taxation year is set out in Schedule "A" attached to this By-law;

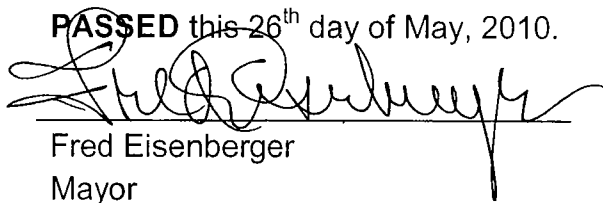
**AND WHEREAS** the total rateable property in each Business Improvement Area, upon which assessment will be levied, is set out in Schedule "A" attached to this By-law and which said assessment is the basis upon which the taxes for the Business Improvement Area will be raised.

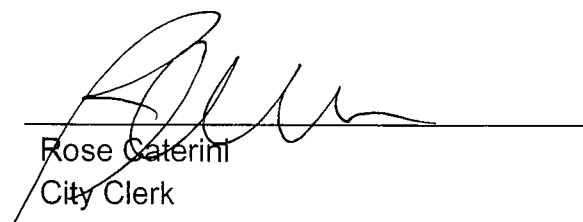
**NOW THEREFORE** the Council of the City of Hamilton enacts as follows:

1. The tax rates set out in Schedule "A" attached to this By-law 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
2. Twelve (12) active Business Improvement Areas with an approved 2010 budget.

3. The Tax 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 the City of Hamilton.
  4. All property taxes and special levies, other than those levied by interim levy, shall be paid in two installments, the first due June 30, 2010 and the second due September 30, 2010.
  4. Under subsection 342(b) of the Municipal Act, which allows for alternative installment 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 twelve (12) -month pre-authorized automatic bank withdrawal payment plans, shall be paid in six (6) equal installments due on the first working day of each month July to December, inclusive, or due on the first working day on or after the 15<sup>th</sup> of each month, July to December, inclusively.
    - (ii) for those on the ten (10)-month pre-authorized automatic bank withdrawal payment plan, paid in five (5) equal installments, 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.
5. 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. 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.
  7. The Treasurer or Tax Collector or both are authorized to accept part payment from time to time on account of any taxes due, or alternatively are authorized to refuse acceptance of any such part payment.
  8. Schedule "A", attached to this By-law, forms part of this By-law.
  9. This By-law is deemed to come into force on January 1<sup>st</sup>, 2010.

**PASSED** this 26<sup>th</sup> day of May, 2010.

  
Fred Eisenberger  
Mayor

  
Rose Caterini  
City Clerk

CITY OF HAMILTON

BY-LAW NO. 10-114

2010 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<br>- vacant bldg, excess land  | CT/DT/ST/XT/YT/ZT<br>25,574,318    | 1.9800    | 50,637,150          | 0.00302340   | \$ 77,321 |
| 3b Commercial - Parking Lot & Vacant Land               | CU/DU/SU/XU/YU/ZU<br>472,500       | 1.3860    | -                   | 0.00211638   | -         |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | GT/CX<br>IT/JT<br>IU/IX/JU/JX<br>- | 1.9800    | 935,550             | 0.00302340   | \$ 1,429  |
| 4b Industrial - Large<br>- vacant bldg, excess land     | LT/KT<br>LU/KU<br>-                | 3.2918    | -                   | 0.00502648   | -         |
|   |                                    | 2.3043    | -                   | 0.00351854   | -         |
|   |                                    | 3.8601    | -                   | 0.00589426   | -         |
|   |                                    | 2.7021    | -                   | 0.00412598   | -         |
| <b>Total</b>  | \$ 26,046,818                      |           | \$ 51,572,700       |              | \$ 78,750 |

Approved 2010 Levy \$ 78,750 (divided by weighted assessment) = 0.00152697 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<br>- vacant bldg, excess land  | CT/DT/ST/XT/YT/ZT<br>16,592,440    | 1.9800    | 32,853,031          | 0.00726234   | \$ 120,500 |
| 3b Commercial - Parking Lot & Vacant Land               | CU/DU/SU/XU/YU/ZU<br>-             | 1.3860    | -                   | 0.00508364   | -          |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | GT/CX<br>IT/JT<br>IU/IX/JU/JX<br>- | 1.9800    | -                   | 0.00726234   | -          |
| 4b Industrial - Large<br>- vacant bldg, excess land     | LT/KT<br>LU/KU<br>-                | 3.2918    | -                   | 0.01207383   | -          |
|   |                                    | 2.3043    | -                   | 0.00845168   | -          |
|   |                                    | 3.8601    | -                   | 0.01415827   | -          |
|   |                                    | 2.7021    | -                   | 0.00991079   | -          |
| <b>Total</b>  | \$ 16,592,440                      |           | \$ 32,853,031       |              | \$ 120,500 |

Approved 2010 Levy \$ 120,500 (divided by weighted assessment) = 0.00366785 tax rate at tax ratio of 1.00

CITY OF HAMILTON

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2010 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<br>- vacant bldg, excess land  | 17,252,582               | 1.9800    | 34,160,112           | 0.00708576   | \$ 122,248        |
|   |                          | 1.3860    | -                    | 0.00496603   | -                 |
| 3b Commercial - Parking Lot & Vacant Land               | 575,000                  | 1.9800    | 1,138,500            | 0.00708576   | \$ 4,074          |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | -                        | 3.2918    | -                    | 0.01178026   | -                 |
|   | -                        | 2.3043    | -                    | 0.00824618   | -                 |
| 4b Industrial - Large<br>- vacant bldg, excess land     | -                        | 3.8601    | -                    | 0.01381401   | -                 |
|   | -                        | 2.7021    | -                    | 0.00966981   | -                 |
| <b>Total</b>  | <b>\$ 17,827,582</b>     |           | <b>\$ 35,298,612</b> |              | <b>\$ 126,322</b> |

Approved 2010 Levy \$ 126,322 (divided by weighted assessment) = 0.00357867 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<br>- vacant bldg, excess land  | 30,863,935               | 1.9800    | 61,110,591           | 0.00422672   | \$ 130,453        |
|   |                          | 1.3860    | -                    | 0.00295870   | -                 |
| 3b Commercial - Parking Lot & Vacant Land               | 1,573,550                | 1.9800    | 3,115,629            | 0.00422672   | \$ 6,651          |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | 412,100                  | 3.2918    | 1,356,551            | 0.00702703   | \$ 2,896          |
|   | -                        | 2.3043    | -                    | 0.00491892   | -                 |
| 4b Industrial - Large<br>- vacant bldg, excess land     | -                        | 3.8601    | -                    | 0.00824018   | -                 |
|   | -                        | 2.7021    | -                    | 0.00576813   | -                 |
| <b>Total</b>  | <b>\$ 32,849,585</b>     |           | <b>\$ 65,582,771</b> |              | <b>\$ 140,000</b> |

Approved 2010 Levy \$ 140,000 (divided by weighted assessment) = 0.00213471 tax rate at tax ratio of 1.00

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2010 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<br>- vacant bldg, excess land   | 14,686,018               | 1.9800    | 29,078,316          | 0.00232746   | \$ 34,181     |
| 3b Commercial - Parking Lot & Vacant Land  | -                        | 1.3860    | -                   | 0.00162922   | \$ -          |
| 4a Industrial - Residual<br>- vacant bldg, excess land,  | 430,833                  | 1.9800    | 853,050             | 0.00232746   | \$ 1,003      |
| 4b Industrial - Large<br>- vacant bldg, excess land  | 183,805                  | 3.2918    | 605,049             | 0.00386946   | \$ 711        |
| Total  | 2,365,833                | 2.3043    | 9,132,353           | 0.00270862   | \$ -          |
|  | -                        | 3.8601    | -                   | 0.00453749   | \$ 10,735     |
|  | 17,666,490               | 2.7021    | 39,668,769          | 0.00317624   | \$ -          |
| <b>Approved 2010 Levy</b>  | <b>\$ 46,630</b>         |           |                     |              | <b>46,630</b> |
| Use Rateable Assessment (divided by weighted assessment) = <b>0.00117548</b> tax rate at tax ratio of 1.00 |                          |           |                     |              |               |

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

|  | Gross Assessment | Adjustment | Rateable Assessment | Gross Tax | Net Tax   |
|--|------------------|------------|---------------------|-----------|-----------|
| Commercial - Taxable                     | 1,655,500        | 1,103,667  | 551,833             | 3,853.11  | 1,284.37  |
| Commercial - Vacant building/excess land | 239,000          | 159,333    | 79,667              | 556.26    | 185.42    |
| Commercial - Vacant building/excess land | 234,500          | 156,333    | 78,167              | 545.79    | 181.93    |
| Industrial - Large                       | 7,097,500        | 4,731,667  | 2,365,833           | 32,204.80 | 10,734.93 |
|  | 9,226,500        | 6,151,000  | 3,075,500           | 37,159.96 | 12,386.65 |

Net Adjustment:

24,773.31

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2010 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<br>- vacant bldg, excess land  | 113,878,479              | 1.9800   | 225,479,388         | 0.00192825   | \$ 219,586 |
| CU/DU/SUXU/YU/ZU  | -                        | 1.3860   | -                   | 0.00134977   | \$ -       |
| 3b Commercial - Parking Lot & Vacant Land               | 9,549,802                | 1.9800   | 18,908,607          | 0.00192825   | \$ 18,414  |
| GT/CX   | -                        | 3.2918   | -                   | 0.00320576   | \$ -       |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | -                        | 2.3043   | -                   | 0.00224403   | \$ -       |
| IT/JT   | -                        | 3.8601   | -                   | 0.00375920   | \$ -       |
| IU/IX/JU/JX   | -                        | 2.7021   | -                   | 0.00263144   | \$ -       |
| 4b Industrial - Large<br>- vacant bldg, excess land     | -                        | 2.7021   | -                   | -            | \$ -       |
| LT/KT   | -                        | -  | -                   | -            | \$ -       |
| LU/KU   | -                        | -  | -                   | -            | \$ -       |
| Total   | \$ 123,428,280           |  | \$ 244,387,995      |              | \$ 238,000 |
| <b>Approved 2010 Levy</b>                               | <b>\$ 238,000</b>        | <b>(divided by weighted assessment) = 0.00097386 tax rate at tax ratio of 1.00</b> |                     |              |            |
| Use Rateable Assessment                                 |                          |  |                     |              |            |
| * 2/3 assessment reduction as per By-law 92-119         |                          |  |                     |              |            |

|  | Gross Assessment | Adjustment | Rateable Assessment | Gross Tax | Net Tax  |
|--|------------------|------------|---------------------|-----------|----------|
| Commercial - Residual                  | 882,075          | 588,050    | 294,025             | 1,700.86  | 566.95   |
| Commercial - Shopping                  | 6,430,060        | 4,286,707  | 2,143,353           | 12,398.73 | 4,132.91 |
| Commercial - Residual                  | 3,517,000        | 2,344,667  | 1,172,333           | 6,781.64  | 2,260.55 |
| Commercial - Parking Lot & Vacant Land | 228,500          | 152,333    | 76,167              | 440.60    | 146.87   |
|  | 11,057,635       | 7,371,757  | 3,685,878           | 21,321.83 | 7,107.28 |

Net Adjustment: 14,214.55

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2010 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<br>- vacant bldg, excess land  | 5,116,690                | 1.9800    | 10,131,046           | 0.00085119   | \$ 4,355        |
|   |                          | 1.3860    | -                    | 0.00059584   | \$ -            |
| 3b Commercial - Parking Lot & Vacant Land               | 170,000                  | 1.9800    | 336,600              | 0.00085119   | \$ 145          |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | -                        | 3.2918    | -                    | 0.00141513   | \$ -            |
|   | -                        | 2.3043    | -                    | 0.00099059   | \$ -            |
| 4b Industrial - Large<br>- vacant bldg, excess land     | -                        | 3.8601    | -                    | 0.00165944   | \$ -            |
|   | -                        | 2.7021    | -                    | 0.00116161   | \$ -            |
| <b>Total</b>  | <b>\$ 5,286,690</b>      |           | <b>\$ 10,467,646</b> |              | <b>\$ 4,500</b> |

Approved 2010 Levy \$ 4,500 (divided by weighted assessment) = 0.00042990 tax rate at tax ratio of 1.00

Table 8 - Main West Esplanade - DORMANT STATUS

| Property Class  | Current Value Assessment | Tax Ratio | Weighted Assessment  | BIA Tax Rate | BIA Levy    |
|---|--------------------------|-----------|----------------------|--------------|-------------|
| 3a Commercial - Residual<br>- vacant bldg, excess land  | 10,788,322               | 1.9800    | 21,360,878           | -            | \$ -        |
|   |                          | 1.3860    | -                    | -            | \$ -        |
| 3b Commercial - Parking Lot & Vacant Land               | 846,415                  | 1.9800    | 1,675,902            | -            | \$ -        |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | -                        | 3.2918    | -                    | -            | \$ -        |
|   | -                        | 2.3043    | -                    | -            | \$ -        |
| 4b Industrial - Large<br>- vacant bldg, excess land     | -                        | 3.8601    | -                    | -            | \$ -        |
|   | -                        | 2.7021    | -                    | -            | \$ -        |
| <b>Total</b>  | <b>\$ 11,634,737</b>     |           | <b>\$ 23,036,779</b> |              | <b>\$ -</b> |

Approved 2010 Levy N/A (divided by weighted assessment) = - tax rate at tax ratio of 1.00

CITY OF HAMILTON

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Schedule "A"

2010 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<br>- vacant bldg, excess land  | CT/DT/ST/XT/YT/ZT<br>CU/DU/SU/XU/YU/ZU<br>68,255,077<br>1,006,010 | 1.9800<br>1.3860           | 135,145,052<br>1,394,330 | 0.00126921<br>0.00088845               | \$ 86,630<br>\$ 894  |
| 3b Commercial - Parking Lot & Vacant Land               | GT/CX<br>1,479,950  | 1.9800                     | 2,930,301                | 0.00126921                             | \$ 1,878             |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | IT/JT<br>283,274  | 3.2918                     | 932,481                  | 0.00211010                             | \$ 598               |
| 4b Industrial - Large<br>- vacant bldg, excess land     | IU/IX/JU/JX<br>LT/KT<br>LU/KU<br>-                                | 2.3043<br>3.8601<br>2.7021 | -                        | 0.00147707<br>0.00247438<br>0.00173207 | \$ -<br>\$ -<br>\$ - |
| <b>Total</b>  | \$ 71,024,311   |                            | \$ 140,402,165           |  | \$ 90,000            |

Approved 2010 Levy \$ 90,000 (divided by weighted assessment) = 0.00064102 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<br>- vacant bldg, excess land  | CT/DT/ST/XT/YT/ZT<br>CU/DU/SU/XU/YU/ZU<br>12,291,417<br>- | 1.9800<br>1.3860           | 24,337,006<br>-     | 0.00116295<br>0.00081407               | \$ 14,294<br>\$ -    |
| 3b Commercial - Parking Lot & Vacant Land               | GT/CX<br>46,250   | 1.9800                     | 91,575              | 0.00116295                             | \$ 54                |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | IT/JT<br>125,610  | 3.2918                     | 413,483             | 0.00193344                             | \$ 243               |
| 4b Industrial - Large<br>- vacant bldg, excess land     | IU/IX/JU/JX<br>LT/KT<br>LU/KU<br>-                        | 2.3043<br>3.8601<br>2.7021 | -                   | 0.00135341<br>0.00226723<br>0.00158706 | \$ -<br>\$ -<br>\$ - |
| <b>Total</b>  | \$ 12,463,277   |                            | \$ 24,842,064       |  | \$ 14,591            |

Approved 2010 Levy \$ 14,591 (divided by weighted assessment) = 0.00058735 tax rate at tax ratio of 1.00



**CITY OF HAMILTON  
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**2010 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<br>- vacant bldg, excess land  | 16,716,624               | 1.9800    | 33,098,916           | 0.00593432   | \$ 99,202         |
|   | CU/DT/ST/XT/YT/ZT        | 1.3860    | -                    | 0.00415403   | -                 |
| 3b Commercial - Parking Lot & Vacant Land               | 134,500                  | 1.9800    | 266,310              | 0.00593432   | \$ 798            |
|   | GT/CX                    | 3.2918    | -                    | 0.00986596   | -                 |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | -                        | 2.3043    | -                    | 0.00690617   | -                 |
|   | IT/JT                    | 3.8601    | -                    | 0.01156923   | -                 |
| 4b Industrial - Large<br>- vacant bldg, excess land     | -                        | 2.7021    | -                    | 0.00809846   | -                 |
|   | LU/KU                    |           |                      |              |                   |
| <b>Total</b>  | <b>\$ 16,851,124</b>     |           | <b>\$ 33,365,226</b> |              | <b>\$ 100,000</b> |

**Approved 2010 Levy \$ 100,000** (divided by weighted assessment) = **0.00299713** tax rate at tax ratio of 1.00

**Table 12 - Locke Street**

| Property Class  | Current Value Assessment | Tax Ratio | Weighted Assessment | BIA Tax Rate | BIA Levy         |
|---|--------------------------|-----------|---------------------|--------------|------------------|
| 3a Commercial - Residual<br>- vacant bldg, excess land  | 2,750,983                | 1.9800    | 5,446,946           | 0.00372594   | \$ 10,250        |
|   | CU/DU/SU/XU/YU/ZU        | 1.3860    | -                   | 0.00260816   | -                |
| 3b Commercial - Parking Lot & Vacant Land               | -                        | 1.9800    | -                   | 0.00372594   | -                |
|   | GT/CX                    | 3.2918    | -                   | 0.00619447   | -                |
| 4a Industrial - Residual<br>- vacant bldg, excess land, | -                        | 2.3043    | -                   | 0.00433613   | -                |
|   | IT/JT                    | 3.8601    | -                   | 0.00726389   | -                |
| 4b Industrial - Large<br>- vacant bldg, excess land     | -                        | 2.7021    | -                   | 0.00508472   | -                |
|   | LU/KU                    |           |                     |              |                  |
| <b>Total</b>  | <b>\$ 2,750,983</b>      |           | <b>\$ 5,446,946</b> |              | <b>\$ 10,250</b> |

**Approved 2010 Levy \$ 10,250** (divided by weighted assessment) = **0.00188179** tax rate at tax ratio of 1.00

CITY OF HAMILTON

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 13 - Ancaster

| Property Class   | Current Value Assessment        | Tax Ratio | Weighted Assessment  | BIA Tax Rate | BIA Levy         |
|--|---------------------------------|-----------|----------------------|--------------|------------------|
| 3a Commercial - Residual<br>- vacant bldg, excess land | CT/DT/ST/XT/YT/ZT<br>23,435,636 | 1.9800    | 46,402,559           | 0.00391644   | \$ 91,784        |
| 3b Commercial - Parking Lot & Vacant Land              | CU/DU/SU/XU/YU/ZU<br>387,000    | 1.3860    | -                    | 0.00274151   | \$ -             |
| 4a Industrial - Residual                               | GT/CX<br>-                      | 1.9800    | 766,260              | 0.00391644   | \$ 1,516         |
| - vacant bldg, excess land,                            | IT/JT<br>-                      | 3.2918    | -                    | 0.00651119   | \$ -             |
| 4b Industrial - Large                                  | IU/XX/JU/JX<br>-                | 2.3043    | -                    | 0.00455783   | \$ -             |
| - vacant bldg, excess land                             | LT/KT<br>-                      | 3.8601    | -                    | 0.00763528   | \$ -             |
|  | LU/KU<br>-                      | 2.7021    | -                    | 0.00534470   | \$ -             |
| <b>Total</b>   | <b>\$ 23,822,636</b>            |           | <b>\$ 47,168,819</b> |              | <b>\$ 93,300</b> |

Approved 2010 Levy \$ 93,300 (divided by weighted assessment) = 0.00197800 tax rate at tax ratio of 1.00