

Authority: Items 3, 5, 7, 9, 11, 13, 15 & 17,
Planning Committee Report: 10-001
CM: December 15, 2010

Items 3 & 5, General Issues Committee
Report: 11-002
CM: January 12, 2011

Item 2, General Issues Committee
Report: 11-006
CM: February 23, 2011

Item 4, General Issues Committee
Report: 11-009
CM: April 13, 2011

Bill No. 131

CITY OF HAMILTON

BY-LAW NO. 11-131

***A BY-LAW TO LEVY A SPECIAL CHARGE UPON
THE RATEABLE PROPERTY IN THE BUSINESS IMPROVEMENT AREAS
FOR THE YEAR 2011***

WHEREAS section 208 of the Municipal Act, 2001, S.O. 2001, c. 25 (the "Municipal Act") 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. 11-127 establishes optional property classes for the 2011 taxation year;

AND WHEREAS City of Hamilton By-law No. 11-128 establishes tax ratios and tax reductions for the 2011 taxation year;

AND WHEREAS the City of Hamilton has created 13 Business Improvement Areas, of which 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 of Hamilton for each of the 12 active Business Improvement Areas' Boards of Management with an approved 2011 budget for the 2011 taxation year is set out in Schedule "A" attached to this By-law;

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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 for 2011 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 12 active Business Improvement Areas with an approved 2011 budget.
2. The Treasurer 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, R.S.O. 1990, c. A.31, the Municipal Act and any other applicable Acts and the By-laws in force in the City of Hamilton.
3. All property taxes and special levies, other than those levied by interim levy, shall be paid in two instalments, the first due June 30, 2011 and the second due September 30, 2011, or 21 days after an instalment tax bill is mailed out, whichever is later.
4. Under subsection 342(b) of the Municipal Act, 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.

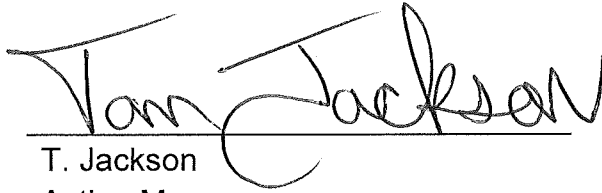
5. When payment of any instalment or any part of any instalment of taxes levied by this By-law is in default, penalties and where applicable interest, shall be imposed respectively in accordance with City of Hamilton policies.
6. The Treasurer is authorized and directed to serve personally or to mail 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.

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7. The Treasurer is 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 1st, 2011.

PASSED this 25th day of May, 2011.



T. Jackson
Acting Mayor



R. Caterini
City Clerk

CITY OF HAMILTON

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Schedule "A"

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2011 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/XT/YT/ZT	27,144,082	1.9800	53,745,282	0.00284499	\$ 77,225
- excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00199149	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	536,161	1.9800	1,061,599	0.00284499	\$ 1,525
4a Industrial - Residual	IT/JT	-	3.2690	-	0.00469711	\$ -
- vacant land / excess land	IU/IX/JU/JX	-	2.2883	-	0.00328797	\$ -
4b Industrial - Large	LT/KT	-	3.8333	-	0.00550793	\$ -
- excess land	LU/KU	-	2.6833	-	0.00385555	\$ -
Total		\$ 27,680,243		\$ 54,806,881		\$ 78,750
Approved 2011 Levy \$ 78,750 (divided by weighted assessment) = 0.00143686 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/XT/YT/ZT	17,579,084	1.9800	34,806,586	0.00696851	\$ 122,500
- excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00487796	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	-	1.9800	-	0.00696851	\$ -
4a Industrial - Residual	IT/JT	-	3.2690	-	0.01150508	\$ -
- vacant land / excess land	IU/IX/JU/JX	-	2.2883	-	0.00805355	\$ -
4b Industrial - Large	LT/KT	-	3.8333	-	0.01349110	\$ -
- excess land	LU/KU	-	2.6833	-	0.00944377	\$ -
Total		\$ 17,579,084		\$ 34,806,586		\$ 122,500
Approved 2011 Levy \$ 122,500 (divided by weighted assessment) = 0.00351945 tax rate at tax ratio of 1.00						

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2011 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	CT/DT/ST/XT/YT/ZT	18,301,218	1.9800	36,236,412	0.00697289	\$ 127,612
- excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00488102	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	665,104	1.9800	1,316,906	0.00697289	\$ 4,638
4a Industrial - Residual	IT/JT	-	3.2690	-	0.01151231	\$ -
- vacant land / excess land	IU/IX/JU/JX	-	2.2883	-	0.00805861	\$ -
4b Industrial - Large	LT/KT	-	3.8333	-	0.01349958	\$ -
- excess land	LU/KU	-	2.6833	-	0.00944970	\$ -
Total		\$ 18,966,322		\$ 37,553,318		\$ 132,250
Approved 2011 Levy \$ 132,250 (divided by weighted assessment) = 0.00352166 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	CT/DT/ST/XT/YT/ZT	32,798,277	1.9800	64,940,588	0.00395295	\$ 129,650
- excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00276706	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1,883,706	1.9800	3,729,738	0.00395295	\$ 7,446
4a Industrial - Residual	IT/JT	444,960	3.2690	1,454,574	0.00652636	\$ 2,904
- vacant land / excess land	IU/IX/JU/JX	-	2.2883	-	0.00456845	\$ -
4b Industrial - Large	LT/KT	-	3.8333	-	0.00765294	\$ -
- excess land	LU/KU	-	2.6833	-	0.00535706	\$ -
Total		\$ 35,126,943		\$ 70,124,901		\$ 140,000
Approved 2011 Levy \$ 140,000 (divided by weighted assessment) = 0.00199644 tax rate at tax ratio of 1.00						

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Table 5 - Barton Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	15,431,609 -	1.9800 1.3860	30,554,586 -	0.00219748 0.00153823	\$ 33,911 -
3b Commercial - Parking Lot & Vacant Land	561,633	1.9800	1,112,034	0.00219748	\$ 1,234
4a Industrial - Residual - vacant land / excess land	193,753 -	3.2690 2.2883	633,379 -	0.00362806 0.00253964	\$ 703 -
4b Industrial - Large - excess land	2,534,417 -	3.8333 2.6833	9,715,179 -	0.00425434 0.00297804	\$ 10,782 -
Total	\$ 18,721,412		\$ 42,015,178		\$ 46,630
Approved 2011 Levy \$ 46,630 (divided by weighted assessment) = 0.00110984 tax rate at tax ratio of 1.00					

Use Rateable Assessment

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

			Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
*							
Commercial - Taxable	CT	030.233.06055	1,716,250	1,144,167	572,083	3,771.42	1,257.14
Commercial - Vacant land	CX	030.233.06040	239,000	159,333	79,667	525.20	175.07
Commercial - Vacant land	ST	030.237.03410	259,250	172,833	86,417	569.70	189.90
Industrial - Large	LT	030.233.06050	7,603,250	5,068,833	2,534,417	32,346.80	10,782.27
			9,817,750	6,545,167	3,272,583	37,213.11	12,404.37

Net Adjustment: 24,808.74

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2011 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/XT/YT/ZT	120,061,709	1.9800	237,722,183	0.00182415	\$ 219,011
- excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00127691	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	10,409,734	1.9800	20,611,273	0.00182415	\$ 18,989
4a Industrial - Residual	IT/JT	-	3.2690	-	0.00301170	\$ -
- vacant land / excess land	IU/IX/JU/JX	-	2.2883	-	0.00210819	\$ -
4b Industrial - Large	LT/KT	-	3.8333	-	0.00353158	\$ -
- excess land	LU/KU	-	2.6833	-	0.00247211	\$ -
Total		\$ 130,471,442		\$ 258,333,456		\$ 238,000
Approved 2011 Levy		\$ 238,000	(divided by weighted assessment) =		0.00092129	tax rate at tax ratio of 1.00

Use Rateable Assessment

* 2/3 assessment reduction as per By-law 92-119

*			Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
Commercial - Residual	CT	020.152.00010	973,003	648,669	324,334	1,774.91	591.64
Commercial - Shopping	ST	020.152.00010	7,092,885	4,728,590	2,364,295	12,938.51	4,312.84
Commercial - Residual	CT	020.151.50430	3,517,000	2,344,667	1,172,333	6,415.55	2,138.52
Commercial - Parking Lot & Vacant Land	G	020.151.50460	233,750	155,833	77,917	426.40	142.13
			<u>11,816,638</u>	<u>7,877,759</u>	<u>3,938,879</u>	<u>21,555.37</u>	<u>7,185.12</u>

Net Adjustment: 14,370.24

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2011 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	10,884,585 -	0.00079069 0.00055348	\$ 4,347 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	384,120	0.00079069	\$ 153
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2690 2.2883	- -	0.00130543 0.00091380	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.8333 2.6833	- -	0.00153077 0.00107154	\$ - -
Total	\$ 5,691,265		\$ 11,268,705		\$ 4,500
Approved 2011 Levy \$ 4,500 (divided by weighted assessment) = 0.00039934 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	23,387,002 -	- -	\$ - -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	1,767,067	-	\$ -
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2690 2.2883	- -	- -	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.8333 2.6833	- -	- -	\$ - -
Total	\$ 12,704,075		\$ 25,154,069		\$ -
Approved 2011 Levy N/A (divided by weighted assessment) = - tax rate at tax ratio of 1.00					

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2011 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	CT/DT/ST/XT/YT/ZT	72,808,734	1.9800	144,161,293	0.00133736	\$ 97,371
- excess land	CU/DU/SU/XU/YU/ZU	1,066,616	1.3860	1,478,330	0.00093615	\$ 999
3b Commercial - Parking Lot & Vacant Land	GT/CX	2,201,989	1.9800	4,359,938	0.00133736	\$ 2,945
4a Industrial - Residual	IT/JT	310,462	3.2690	1,014,900	0.00220799	\$ 685
- vacant land / excess land	IU/IX/JU/JX	-	2.2883	-	0.00154559	\$ -
4b Industrial - Large	LT/KT	-	3.8333	-	0.00258913	\$ -
- excess land	LU/KU	-	2.6833	-	0.00181239	\$ -
Total		\$ 76,387,801		\$ 151,014,462		\$ 102,000
Approved 2011 Levy \$ 102,000 (divided by weighted assessment) = 0.00067543 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	CT/DT/ST/XT/YT/ZT	12,896,978	1.9800	25,536,016	0.00111498	\$ 14,380
- excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00078049	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	51,125	1.9800	101,228	0.00111498	\$ 57
4a Industrial - Residual	IT/JT	131,980	3.2690	431,443	0.00184085	\$ 243
- vacant land / excess land	IU/IX/JU/JX	215,841	2.2883	493,909	0.00128859	\$ 278
4b Industrial - Large	LT/KT	-	3.8333	-	0.00215862	\$ -
- excess land	LU/KU	-	2.6833	-	0.00151103	\$ -
Total		\$ 13,295,924		\$ 26,562,596		\$ 14,958
Approved 2011 Levy \$ 14,958 (divided by weighted assessment) = 0.00056312 tax rate at tax ratio of 1.00						

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2011 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	37,068,699 -	0.00529251 0.00370476	\$ 99,084 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	342,639	0.00529251	\$ 916
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2690 2.2883	- -	0.00873799 0.00611659	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.8333 2.6833	- -	0.01024636 0.00717245	\$ - -
Total	\$ 18,894,615		\$ 37,411,338		\$ 100,000
Approved 2011 Levy \$ 100,000 (divided by weighted assessment) = 0.00267299 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	6,297,125 -	0.00322290 0.00225603	\$ 10,250 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	-	0.00322290	\$ -
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2690 2.2883	- -	0.00532104 0.00372473	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.8333 2.6833	- -	0.00623957 0.00436770	\$ - -
Total	\$ 3,180,366		\$ 6,297,125		\$ 10,250
Approved 2011 Levy \$ 10,250 (divided by weighted assessment) = 0.00162773 tax rate at tax ratio of 1.00					

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2011 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 - excess land	27,363,367 -	1.9800 1.3860	54,179,467 -	0.00335529 0.00234870	\$ 91,812 \$ -
3b Commercial - Parking Lot & Vacant Land	443,500	1.9800	878,130	0.00335529	\$ 1,488
4a Industrial - Residual - vacant land / excess land	- -	3.2690 2.2883	- -	0.00553961 0.00387773	\$ - \$ -
4b Industrial - Large - excess land	- -	3.8333 2.6833	- -	0.00649587 0.00454711	\$ - \$ -
Total	\$ 27,806,867		\$ 55,057,597		\$ 93,300

Approved 2011 Levy \$ **93,300** (divided by weighted assessment) = **0.00169459** tax rate at tax ratio of 1.00