

**Authority:** Items 9, 10, 11, 12, and 13, General Issues Committee Report 18-022 (PED18245, PED18237, PED18239, PED18243, and PED18242)  
CM: December 19, 2019

Item 9, General Issues Committee Report 19-004 (PED19038)  
CM: February 27, 2019

Items 5 and 6, General Issues Committee Report 19-005 (PED19049 and PED19051)

CM: March 27, 2019

Ward: 1, 2, 3, 4, 5, 7, 12, 13, 15

**Bill No. 128**

## **CITY OF HAMILTON**

### **BY-LAW NO. 19-128**

#### **To Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2019**

**WHEREAS** section 208 of the *Municipal Act, 2001*, S.O. 2001, c. 25, 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. 19-123 establishes optional property classes within the City of Hamilton; and

**WHEREAS** City of Hamilton By-law No. 19-124 establishes tax ratios and tax reductions for the 2019 taxation year; and

**WHEREAS** the City of Hamilton has created 13 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 of Hamilton for each of the 13 Business Improvement Areas' Boards of Management with an approved 2019 budget for the 2019 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. This By-law applies to all land within the 13 Business Improvement Areas identified in City of Hamilton By-law 14-253. Any reference to Schedule "A" in this By-law means Schedule "A" attached to this By-law.

2. Within each Business Improvement Area identified in Schedule "A" the respective tax rate identified in Schedule "A" shall be levied upon the rateable properties for the tax classes and subclasses identified in the Schedule "A" in the Business Improvement Area in which the rateable property is located.
3. The Treasurer shall 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 the City of Hamilton.
4. The special charge levied by this By-law other than that levied by the interim levy, shall be paid in two instalments, the first due July 2, 2019 and the second due September 30, 2019, or 21 days after an instalment tax bill is mailed out, whichever is later.
5. Pursuant to subsection 342(1)(b) of the Municipal Act, 2001, 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 15<sup>th</sup> 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.

6. 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 By-law 13-136 and section 345 of the Municipal Act, 2001.
7. 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.
8. The Treasurer 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.

9. Schedule "A", attached to this By-law, forms part of this By-law.
10. This By-law is deemed to have come into force on January 1<sup>st</sup>, 2019.

**PASSED** this 22<sup>nd</sup> day of May, 2019.

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F. Eisenberger  
Mayor

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J. Pilon  
Acting City Clerk

2019 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 1 - Downtown Dundas BIA

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/X7/YU/ZU 29,593,225	1.9800 1.3860	58,594,586 -	0.5285730% 0.3700011%	\$ 156,422 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 1,102,631	1.9800	2,183,209	0.5285730%	\$ 5,828
4a Industrial - Residual - vacant land / excess land	IT/JT	3.3696 2.3587	- -	0.8995351% 0.6296746%	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.9513 2.7659	- -	1.0548234% 0.7383764%	\$ - -
<b>Total</b>	<b>\$ 30,695,856</b>		<b>\$ 60,777,795</b>		<b>\$ 162,250</b>
<b>Approved 2019 Levy \$ 162,250 (divided by weighted assessment) = 0.00266956 tax rate at tax ratio of 1.00</b>					

Table 2 - Barton Village

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/X7/YU/ZU 25,696,868	1.9800 1.3860	50,879,799 -	0.2210665% 0.1547466%	\$ 56,807 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 2,477,746	1.9800	4,905,937	0.2210665%	\$ 5,477
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX/J7 877,518	3.3696 2.3587	2,956,885 -	0.3762151% 0.2633505%	\$ 3,301 -
4b Industrial - Large - excess land	LT/KT LU/KU	3.9513 2.7659	- -	0.4411617% 0.3088132%	\$ - -
<b>Total</b>	<b>\$ 29,052,132</b>		<b>\$ 58,742,620</b>		<b>\$ 65,586</b>
<b>Approved 2019 Levy \$ 65,586 (divided by weighted assessment) = 0.00111650 tax rate at tax ratio of 1.00</b>					

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	991,250	660,833	330,417	2,191.32	730.44
Commercial - Vacant land	CX	030.233.06040	356,500	237,667	118,833	788.10	262.70
Commercial - Taxable	CT	030.237.03410	376,250	250,833	125,417	831.76	277.25
Commercial - Taxable	CT	030.233.06050	3,217,472	2,144,981	1,072,491	7,112.75	2,370.92
Industrial - Taxable	IT	030.233.06050	<u>1,487,529</u>	<u>991,686</u>	<u>495,843</u>	<u>5,596.31</u>	<u>1,865.44</u>
			6,429,001	4,286,001	2,143,000	16,520.25	5,506.75
						Net Adjustment:	<u>11,013.50</u>

2019 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 3 - Consession 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/X7/YU/ZU	1.9800 1.3860	77,280,889 -	0.2876437% 0.2013506%	\$ 112,269 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	2,223,045	0.2876437%	\$ 3,230
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX/J7	3.3696 2.3587	- -	0.4895172% 0.3426620%	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.9513 2.7659	- -	0.5740234% 0.4018164%	\$ - -
<b>Total</b>			<b>\$ 79,503,934</b>		<b>\$ 115,499</b>
<b>Approved 2019 Levy \$ 115,499 (divided by weighted assessment) = 0.00145275 tax rate at tax ratio of 1.00</b>					

Table 4 - Downtown Hamilton

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/X7/YU/ZU	1.9800 1.3860	337,934,399 293,423	0.1949669% 0.1364769%	\$ 332,758 289
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	42,605,977	0.1949669%	\$ 41,953
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX/J7	3.3696 2.3587	- -	0.3317983% 0.2322588%	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.9513 2.7659	- -	0.3890772% 0.2723540%	\$ - -
<b>Total</b>			<b>\$ 380,833,799</b>		<b>\$ 375,000</b>
<b>Approved 2019 Levy \$ 375,000 (divided by weighted assessment) = 0.00098468 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
*			2,462,500	1,641,667	820,833	4,801.06	1,600.35
Commercial - Residual	CT	020.152.00010	2,462,500	1,641,667	820,833	4,801.06	1,600.35
Commercial - Shopping	ST	020.152.00010	16,640,000	11,093,333	5,546,667	32,442.50	10,814.17
			19,102,500	12,735,000	6,367,500	37,243.56	12,414.52
						Net Adjustment:	<u>24,829.04</u>

2019 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 5 - Waterdown

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/X7/YU/ZU	1.9800 1.3860	241,293,132 671,122	0.1973090% 0.1381163%	\$ 240,451 \$ 669
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	8,713,980	0.1973090%	\$ 8,684
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX/J7	3.3696 2.3587	197,290 -	0.3357841% 0.2350488%	\$ 197 \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	3.9513 2.7659	- -	0.3937510% 0.2756257%	\$ - \$ -
<b>Total</b>			<b>\$ 250,875,524</b>		<b>\$ 250,000</b>
<b>Approved 2019 Levy \$ 250,000</b> (divided by weighted assessment) = <b>0.00099651</b> tax rate at tax ratio of 1.00					

Table 6 - International Village

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/X7/YU/ZU	1.9800 1.3860	115,961,690 -	0.2394650% 0.1676255%	\$ 140,246 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	12,529,713	0.2394650%	\$ 15,154
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX/J7	3.3696 2.3587	- -	0.4075260% 0.2852682%	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	3.9513 2.7659	- -	0.4778779% 0.3345145%	\$ - \$ -
<b>Total</b>			<b>\$ 128,491,403</b>		<b>\$ 155,400</b>
<b>Approved 2019 Levy \$ 155,400</b> (divided by weighted assessment) = <b>0.00120942</b> tax rate at tax ratio of 1.00					

2019 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	9,383,956	1.9800 1.3860	18,580,233 -	0.0492741% 0.0344919%	\$ 4,624 -
3b Commercial - Parking Lot & Vacant Land	1,530,500	1.9800	3,030,390	0.0492741%	\$ 754
4a Industrial - Residual - vacant land / excess land		IT/JT 2.3587	- -	0.0838556% 0.0586989%	\$ - -
4b Industrial - Large - excess land		LT/KT 2.7659	- -	0.0983317% 0.0688322%	\$ - -
<b>Total</b>	<b>\$ 10,914,456</b>		<b>\$ 21,610,623</b>		<b>\$ 5,378</b>
<b>Approved 2019 Levy \$ 5,378 (divided by weighted assessment) = 0.00024886 tax rate at tax ratio of 1.00</b>					

Table 8 - Locke Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	29,216,907	1.9800 1.3860	57,849,476 -	0.0977616% 0.0684331%	\$ 28,563 -
3b Commercial - Parking Lot & Vacant Land	1,470,000	1.9800	2,910,600	0.0977616%	\$ 1,437
4a Industrial - Residual - vacant land / excess land		IT/JT 2.3587	- -	0.1663724% 0.1164607%	\$ - -
4b Industrial - Large - excess land		LT/KT 2.7659	- -	0.1950936% 0.1365655%	\$ - -
<b>Total</b>	<b>\$ 30,686,907</b>		<b>\$ 60,760,076</b>		<b>\$ 30,000</b>
<b>Approved 2019 Levy \$ 30,000 (divided by weighted assessment) = 0.00049375 tax rate at tax ratio of 1.00</b>					

2019 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 9 - Main West Esplanade

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	22,144,714	1.9800	43,846,534	0.0394657%	\$ 8,740
		1.3860	-	0.0276260%	\$ -
3b Commercial - Parking Lot & Vacant Land	2,203,000	1.9800	4,361,940	0.0394657%	\$ 869
4a Industrial - Residual - vacant land / excess land		3.3696	-	0.0671635%	\$ -
		2.3587	-	0.0470144%	\$ -
4b Industrial - Large - excess land		3.9513	-	0.0787580%	\$ -
		2.7659	-	0.0551306%	\$ -
<b>Total</b>	<b>\$ 24,347,714</b>		<b>\$ 48,208,474</b>		<b>\$ 9,609</b>
<b>Approved 2019 Levy \$ 9,609 (divided by weighted assessment) = 0.00019932 tax rate at tax ratio of 1.00</b>					

Table 10 - Ancaster Heritage Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	42,212,728	1.9800	83,581,201	0.2092792%	\$ 88,342
		1.3860	-	0.1464954%	\$ -
3b Commercial - Parking Lot & Vacant Land	2,368,873	1.9800	4,690,369	0.2092792%	\$ 4,958
4a Industrial - Residual - vacant land / excess land		3.3696	-	0.3561551%	\$ -
		2.3587	-	0.2493086%	\$ -
4b Industrial - Large - excess land		3.9513	-	0.4176388%	\$ -
		2.7659	-	0.2923471%	\$ -
<b>Total</b>	<b>\$ 44,581,601</b>		<b>\$ 88,271,570</b>		<b>\$ 93,300</b>
<b>Approved 2019 Levy \$ 93,300 (divided by weighted assessment) = 0.00105697 tax rate at tax ratio of 1.00</b>					

## 2019 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 11 - Ottawa Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	27,721,805	1.9800	54,889,174	0.4771248%	\$ 132,268
		1.3860	-	0.3339874%	\$ -
3b Commercial - Parking Lot & Vacant Land	153,500	1.9800	303,930	0.4771248%	\$ 732
4a Industrial - Residual - vacant land / excess land		3.3696	-	0.8119797%	\$ -
		2.3587	-	0.5683858%	\$ -
4b Industrial - Large - excess land		3.9513	-	0.9521532%	\$ -
		2.7659	-	0.6665072%	\$ -
<b>Total</b>	<b>\$ 27,875,305</b>		<b>\$ 55,193,104</b>		<b>\$ 133,000</b>
<b>Approved 2019 Levy \$ 133,000 (divided by weighted assessment) = 0.00240972 tax rate at tax ratio of 1.00</b>					

Table 12 - Stoney Creek

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	16,651,425	1.9800	32,969,822	0.2420687%	\$ 40,308
		1.3860	-	0.1694481%	\$ -
3b Commercial - Parking Lot & Vacant Land	659,750	1.9800	1,306,305	0.2420687%	\$ 1,597
4a Industrial - Residual - vacant land / excess land	144,450	3.3696	486,739	0.4119568%	\$ 595
		2.3587	-	0.2883698%	\$ -
4b Industrial - Large - excess land		3.9513	-	0.4830737%	\$ -
		2.7659	-	0.3381516%	\$ -
<b>Total</b>	<b>\$ 17,455,625</b>		<b>\$ 34,762,865</b>		<b>\$ 42,500</b>
<b>Approved 2019 Levy \$ 42,500 (divided by weighted assessment) = 0.00122257 tax rate at tax ratio of 1.00</b>					

2019 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 13 - Westdale Village

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/X7/YU/ZU	1.9800 1.3860	56,631,912 -	0.4370327% 0.3059229%	\$ 125,000 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	-	0.4370327%	\$ -
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX/J7	3.3696 2.3587	- -	0.7437503% 0.5206252%	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	3.9513 2.7659	- -	0.8721452% 0.6105016%	\$ - -
<b>Total</b>	<b>\$ 28,601,976</b>		<b>\$ 56,631,912</b>		<b>\$ 125,000</b>
<b>Approved 2019 Levy \$ 125,000 (divided by weighted assessment) = 0.00220724 tax rate at tax ratio of 1.00</b>					