

Authority: Items 5,6,7,8,9,10,11 & 12,
General Issues Committee
Report: 11-036
CM: December 14, 2011

Items 3 & 4, General Issues
Committee Report: 12-001
CM: January 11, 2012

Items 4 & 5, General Issues
Committee Report: 12-012
CM: May 9, 2012

Bill No. 117

CITY OF HAMILTON

BY-LAW NO. 12-117

***A BY-LAW TO LEVY A SPECIAL CHARGE UPON
THE RATEABLE PROPERTY IN THE BUSINESS IMPROVEMENT AREAS
FOR THE YEAR 2012***

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. 12-112 establishes optional property classes for the 2012 taxation year;

AND WHEREAS City of Hamilton By-law No. 12-113 establishes tax ratios and tax reductions for the 2012 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 12 Business Improvement Areas' Boards of Management with an approved 2012 budget for the 2012 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.

***A By-law to Levy a Special Charge Upon the Rateable Property in the Business
Improvement Areas for the Year 2012
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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 2012 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 Business Improvement Areas with an approved 2012 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 29, 2012 and the second due September 28, 2012, 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.
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.

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Improvement Areas for the Year 2012
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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, 2012.

PASSED this 23rd day of May, 2012



R. Bratina
Mayor



R. Caterini
City Clerk

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Schedule "A"

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2012 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 28,691,082 -	1.9800 1.3860	56,808,342 -	0.00269083 0.00188358	\$ 77,203 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 575,000	1.9800	1,138,500	0.00269083	\$ 1,547
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX - -	3.2465 2.2726	- -	0.00441201 0.00308840	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.8069 2.6648	- -	0.00517359 0.00362152	\$ - -
Total	\$ 29,266,082		\$ 57,946,842		\$ 78,750
Approved 2012 Levy \$ 78,750 (divided by weighted assessment) = 0.00135900 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 18,100,844 -	1.9800 1.3860	35,839,671 -	0.00669112 0.00468378	\$ 121,115 -
3b Commercial - Parking Lot & Vacant Land	GT/CX 207,000	1.9800	409,860	0.00669112	\$ 1,385
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX - -	3.2465 2.2726	- -	0.01097107 0.00767975	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.8069 2.6648	- -	0.01286486 0.00900540	\$ - -
Total	\$ 18,307,844		\$ 36,249,531		\$ 122,500
Approved 2012 Levy \$ 122,500 (divided by weighted assessment) = 0.00337935 tax rate at tax ratio of 1.00					

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2012 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 - excess land	19,556,100 -	1.9800 1.3860	38,721,078 -	0.00653567 0.00457497	\$ 127,812 -
3b Commercial - Parking Lot & Vacant Land	679,000	1.9800	1,344,420	0.00653567	\$ 4,438
4a Industrial - Residual - vacant land / excess land	- -	3.2465 2.2726	- -	0.01071619 0.00750134	\$ - -
4b Industrial - Large - excess land	- -	3.8069 2.6648	- -	0.01256599 0.00879619	\$ - -
Total	\$ 20,235,100		\$ 40,065,498		\$ 132,250
Approved 2012 Levy \$ 132,250 (divided by weighted assessment) = 0.00330085 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 - excess land	34,641,420 -	1.9800 1.3860	68,590,012 -	0.00373514 0.00261460	\$ 129,391 -
3b Commercial - Parking Lot & Vacant Land	2,057,000	1.9800	4,072,860	0.00373514	\$ 7,683
4a Industrial - Residual - vacant land / excess land	477,820 -	3.2465 2.2726	1,551,243 -	0.00612431 0.00428701	\$ 2,926 -
4b Industrial - Large - excess land	- -	3.8069 2.6648	- -	0.00718146 0.00502702	\$ - -
Total	\$ 37,176,240		\$ 74,214,114		\$ 140,000
Approved 2012 Levy \$ 140,000 (divided by weighted assessment) = 0.00188643 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	16,751,278 -	1.9800 1.3860	33,167,530 -	0.00203978 0.00142785	\$ 34,169 \$ -
3b Commercial - Parking Lot & Vacant Land	578,000	1.9800	1,144,440	0.00203978	\$ 1,179
4a Industrial - Residual - vacant land / excess land	203,700 -	3.2465 2.2726	661,312 -	0.00334452 0.00234117	\$ 681 \$ -
4b Industrial - Large - excess land	2,703,000 -	3.8069 2.6648	10,290,051 -	0.00392184 0.00274529	\$ 10,601 \$ -
Total	\$ 20,235,978		\$ 45,263,333		\$ 46,630
Approved 2012 Levy \$ 46,630 (divided by weighted assessment) = 0.00103019 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	1,777,000	1,184,667	592,333	3,624.70	1,208.23
Commercial - Vacant land	CX	030.233.06040	239,000	159,333	79,667	487.51	162.50
Commercial - Vacant land	ST	030.237.03410	250,000	166,667	83,333	509.95	169.98
Industrial - Large	LT	030.233.06050	8,109,000	5,406,000	2,703,000	31,802.24	10,600.75
			10,375,000	6,916,667	3,458,333	36,424.39	12,141.46
						Net Adjustment:	<u>24,282.92</u>

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Table 6 - Downtown Hamilton

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	126,050,743 -	1.9800 1.3860	249,580,471 -	0.00182056 0.00127439	\$ 229,483 -
3b Commercial - Parking Lot & Vacant Land	11,269,667	1.9800	22,313,941	0.00182056	\$ 20,517
4a Industrial - Residual - vacant land / excess land	- -	3.2465 2.2726	- -	0.00298507 0.00208955	\$ - -
4b Industrial - Large - excess land	- -	3.8069 2.6648	- -	0.00350035 0.00245024	\$ - -
Total	\$ 137,320,410		\$ 271,894,412		\$ 250,000
Approved 2012 Levy \$ 250,000 (divided by weighted assessment) = 0.00091947 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	1,063,930	709,287	354,643	1,936.95	645.65
Commercial - Shopping	ST	020.152.00010	7,755,710	5,170,473	2,585,237	14,119.73	4,706.58
Commercial - Residual	CT	020.151.50430	3,517,000	2,344,667	1,172,333	6,402.91	2,134.30
Commercial - Parking Lot & Vacant Land	G1	020.151.50460	239,000	159,333	79,667	435.11	145.04
			<u>12,575,640</u>	<u>8,383,760</u>	<u>4,191,880</u>	<u>22,894.70</u>	<u>7,631.57</u>

Net Adjustment: 15,263.14

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2012 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	11,549,023 -	- -	\$ - \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	384,120	-	\$ -
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2465 2.2726	- -	- -	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	3.8069 2.6648	- -	- -	\$ - \$ -
Total			\$ 11,933,143		\$ -
Approved 2012 Levy N/A (divided by weighted assessment) = - 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	25,279,967 -	0.00056280 0.00039396	\$ 7,186 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	2,161,170	0.00056280	\$ 614
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2465 2.2726	- -	0.00092280 0.00064596	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	3.8069 2.6648	- -	0.00108209 0.00075746	\$ - \$ -
Total			\$ 27,441,137		\$ 7,800
Approved 2012 Levy \$ 7,800 (divided by weighted assessment) = 0.00028424 tax rate at tax ratio of 1.00					

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Table 9 - 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/YU/ZU	1.9800 1.3860	154,418,735 1,562,327	0.00124676 0.00087273	\$ 97,234 \$ 984
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	4,911,192	0.00124676	\$ 3,092
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2465 2.2726	1,096,181 -	0.00204424 0.00143097	\$ 690 \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	3.8069 2.6648	- -	0.00239711 0.00167798	\$ - \$ -
Total			\$ 161,988,434		\$ 102,000
Approved 2012 Levy \$ 102,000 (divided by weighted assessment) = 0.00062967 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 - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	27,735,206 -	0.00094948 0.00066464	\$ 13,300 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	110,880	0.00094948	\$ 53
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.2465 2.2726	449,153 515,869	0.00155682 0.00108977	\$ 215 \$ 247
4b Industrial - Large - excess land	LT/KT LU/KU	3.8069 2.6648	- -	0.00182555 0.00127789	\$ - \$ -
Total			\$ 28,811,109		\$ 13,816
Approved 2012 Levy \$ 13,816 (divided by weighted assessment) = 0.00047954 tax rate at tax ratio of 1.00					

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2012 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	19,756,100 -	1.9800 1.3860	39,117,078 -	0.00547970 0.00383579	\$ 108,257 -
3b Commercial - Parking Lot & Vacant Land	318,000	1.9800	629,640	0.00547970	\$ 1,743
4a Industrial - Residual - vacant land / excess land	- -	3.2465 2.2726	- -	0.00898477 0.00628934	\$ - -
4b Industrial - Large - excess land	- -	3.8069 2.6648	- -	0.01053569 0.00737498	\$ - -
Total	\$ 20,074,100		\$ 39,746,718		\$ 110,000
Approved 2012 Levy \$ 110,000 (divided by weighted assessment) = 0.00276752 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	3,391,300 -	1.9800 1.3860	6,714,774 -	0.00302244 0.00211571	\$ 10,250 -
3b Commercial - Parking Lot & Vacant Land	-	1.9800	-	0.00302244	\$ -
4a Industrial - Residual - vacant land / excess land	- -	3.2465 2.2726	- -	0.00495573 0.00346901	\$ - -
4b Industrial - Large - excess land	- -	3.8069 2.6648	- -	0.00581117 0.00406782	\$ - -
Total	\$ 3,391,300		\$ 6,714,774		\$ 10,250
Approved 2012 Levy \$ 10,250 (divided by weighted assessment) = 0.00152648 tax rate at tax ratio of 1.00					

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2012 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	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 29,404,000 -	1.9800 1.3860	58,219,920 -	0.00311998 0.00218399	\$ 91,740 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX 500,000	1.9800	990,000	0.00311998	\$ 1,560
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX - -	3.2465 2.2726	- -	0.00511567 0.00358097	\$ - \$ -
4b Industrial - Large - excess land	LT/KT LU/KU - -	3.8069 2.6648	- -	0.00599872 0.00419910	\$ - \$ -
Total	\$ 29,904,000		\$ 59,209,920		\$ 93,300
Approved 2012 Levy \$ 93,300 (divided by weighted assessment) = 0.00157575 tax rate at tax ratio of 1.00					