

Authority: Items 6, 7, 8, 9, 10 & 11, General Issues
Committee Report 19-027 (PED19234)
CM: December 11, 2019
Ward: 2, 3, 7, 12, 13

Items 3, 4, 5, & 6, General Issues
Committee Report 20-001 (PED20004)
CM: January 22, 2020
Ward: 1, 3, 4, 5, 15

Item 5.1(b) (PED20059)
CM: April 8, 2020
Ward: 1

Item 5.4(e) (PED20092)
CM: April 22, 2020
Ward: 1

Bill No. 094

CITY OF HAMILTON

BY-LAW NO. 20-094

To Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2020

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. 20-089 establishes optional property classes within the City of Hamilton; and

WHEREAS City of Hamilton By-law No. 20-090 establishes tax ratios and tax reductions for the 2020 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 2020 budget for the 2020 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, 2020 and the second due September 30, 2020, 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 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.

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 1st, 2020.

PASSED this 13th day of May, 2020.

F. Eisenberger
Mayor

A. Holland
City Clerk

Table 1 - Downtown Dundas BIA

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	33,277,528	1.9800	65,889,505	0.5127544%	\$ 170,632
Industrial		3.3153	-	0.8585529%	\$ -
Large Industrial		3.8876	-	1.0067597%	\$ -
Total	\$ 33,277,528		\$ 65,889,505		\$ 170,632
Approved 2020 Levy \$ 170,632 (divided by weighted assessment) = 0.00258967 tax rate at tax ratio of 1.00					

Table 2 - Barton Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	31,303,568	1.9800	61,981,065	0.2091210%	\$ 65,462
Industrial	971,767	3.3153	3,221,698	0.3501510%	\$ 3,403
Large Industrial		3.8876	-	0.4105954%	\$ -
Total	\$ 32,275,335		\$ 65,202,763		\$ 68,865
Approved 2020 Levy \$ 68,865 (divided by weighted assessment) = 0.00105617 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	1,035,000	690,000	345,000	2,164	721
Commercial - Vacant land	CX	030.233.06040	378,000	252,000	126,000	790	263
Commercial - Taxable	CT	030.237.03410	385,000	256,667	128,333	805	268
Commercial - Taxable	CT	030.233.06050	3,525,900	2,350,600	1,175,300	7,373	2,458
Industrial - Taxable	IT	030.233.06050	1,630,100	1,086,733	543,367	5,708	1,903
			6,954,000	4,636,000	2,318,000	16,841	5,614

Table 3 - Consession Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	42,552,300	1.9800	84,253,554	0.2714283%	\$ 115,499
Industrial		3.3153	-	0.4544780%	\$ -
Large Industrial		3.8876	-	0.5329317%	\$ -
Total	\$ 42,552,300		\$ 84,253,554		\$ 115,499
Approved 2020 Levy \$ 115,499 (divided by weighted assessment) = 0.00137085 tax rate at tax ratio of 1.00					

Table 4 - Downtown Hamilton

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	206,864,810	1.9800	409,592,324	0.1933630%	\$ 400,000
Industrial		3.3153	-	0.3237658%	\$ -
Large Industrial		3.8876	-	0.3796556%	\$ -
Total	\$ 206,864,810		\$ 409,592,324		\$ 400,000
Approved 2020 Levy \$ 400,000 (divided by weighted assessment) = 0.00097658 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 - Taxable	CT	020.152.00010	2,929,000	1,952,667	976,333	5,664	1,888
Commercial - Shopping	ST	020.152.00010	19,601,000	13,067,333	6,533,667	37,901	12,634
Commercial - Vacant	CX	020.151.50433	2,148,000	1,432,000	716,000	4,153	1,384
			24,678,000	16,452,000	8,226,000	47,718	15,906

Net Adjustment: 31,812

Table 5 - Waterdown

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	132,257,300	1.9800	261,869,454	0.1888834%	\$ 249,812
Industrial	59,400	3.3153	196,929	0.3162653%	\$ 188
Large Industrial		3.8876	-	0.3708602%	\$ -
Total	\$ 132,316,700		\$ 262,066,383		\$ 250,000
Approved 2020 Levy \$ 250,000 (divided by weighted assessment) = 0.00095396 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
Commercial	70,882,744	1.9800	140,347,833	0.2398327%	\$ 170,000
Industrial		3.3153	-	0.4015744%	\$ -
Large Industrial		3.8876	-	0.4708958%	\$ -
Total	\$ 70,882,744		\$ 140,347,833		\$ 170,000
Approved 2020 Levy \$ 170,000 (divided by weighted assessment) = 0.00121128 tax rate at tax ratio of 1.00					

Table 7 - King Street West

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	12,531,312	1.9800	24,811,998	0.0000000%	\$ -
Industrial		3.3153	-	0.0000000%	\$ -
Large Industrial		3.8876	-	0.0000000%	\$ -
Total	\$ 12,531,312		\$ 24,811,998		\$ -
Approved 2020 Levy (divided by weighted assessment) = - tax rate at tax ratio of 1.00					

Table 8 - Locke Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	34,338,679	1.9800	67,990,584	0.0873650%	\$ 30,000
Industrial		3.3153	-	0.1462835%	\$ -
Large Industrial		3.8876	-	0.1715355%	\$ -
Total	\$ 34,338,679		\$ 67,990,584		\$ 30,000
Approved 2020 Levy \$ 30,000 (divided by weighted assessment) = 0.00044124 tax rate at tax ratio of 1.00					

Table 9 - Main West Esplanade

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	27,112,600	1.9800	53,682,948	0.0364111%	\$ 9,872
Industrial		3.3153	-	0.0609666%	\$ -
Large Industrial		3.8876	-	0.0714908%	\$ -
Total	\$ 27,112,600		\$ 53,682,948		\$ 9,872
Approved 2020 Levy \$ 9,872 (divided by weighted assessment) = 0.00018389 tax rate at tax ratio of 1.00					

Table 10 - Ancaster Heritage Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	51,489,300	1.9800	101,948,814	0.1903308%	\$ 98,000
Industrial		3.3153	-	0.3186887%	\$ -
Large Industrial		3.8876	-	0.3737020%	\$ -
Total	\$ 51,489,300		\$ 101,948,814		\$ 98,000
Approved 2020 Levy \$ 98,000 (divided by weighted assessment) = 0.00096127 tax rate at tax ratio of 1.00					

Table 11 - Ottawa Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	29,582,604	1.9800	58,573,556	0.4495885%	\$ 133,000
Industrial		3.3153	-	0.7527883%	\$ -
Large Industrial		3.8876	-	0.8827376%	\$ -
Total	\$ 29,582,604		\$ 58,573,556		\$ 133,000
Approved 2020 Levy \$ 133,000 (divided by weighted assessment) = 0.00227065 tax rate at tax ratio of 1.00					

Table 12 - Stoney Creek

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	17,610,917	1.9800	34,869,616	0.2744117%	\$ 48,326
Industrial	146,600	3.3153	486,023	0.4594732%	\$ 674
Large Industrial		3.8876	-	0.5387893%	\$ -
Total	\$ 17,757,517		\$ 35,355,639		\$ 49,000
Approved 2020 Levy \$ 49,000 (divided by weighted assessment) = 0.00138592 tax rate at tax ratio of 1.00					

Table 13 - Westdale Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	31,556,300	1.9800	62,481,474	0.3961174%	\$ 125,000
Industrial		3.3153	-	0.6632566%	\$ -
Large Industrial		3.8876	-	0.7777505%	\$ -
Total	\$ 31,556,300		\$ 62,481,474		\$ 125,000
Approved 2020 Levy \$ 125,000 (divided by weighted assessment) = 0.00200059 tax rate at tax ratio of 1.00					