

Authority: Item 5.6(a), Council Minutes
21-008 (FCS21028)
CM: May 26, 2021
Ward: City Wide
Bill No. 091

CITY OF HAMILTON

BY-LAW NO. 21-091

To Set and Levy the Rates of Taxation for the Year 2021

WHEREAS the *Municipal Act, 2001*, provides the authority for the Council of the City of Hamilton to levy on the whole rateable property according to the last returned assessment roll for the current year, the tax rates required for Municipal and Education purposes; and

WHEREAS the total taxable assessable property according to the last returned assessment roll is \$81,605,693,983; and

WHEREAS subsection 307(2) of the *Municipal Act, 2001* provides that for each municipal levy, the tax rates to be levied on the different classes of property shall be in the same proportion to each other as the tax ratios established under section 308 of the *Municipal Act* for the property classes are to each other; and

WHEREAS section 312 of the *Municipal Act, 2001* provides for the passing of a by-law which levies a separate tax rate on the rateable assessment in each property class in the local municipality for local municipality purposes to raise the general municipal levy; and

WHEREAS City of Hamilton By-law No. 21-089 establishes optional property classes within the City of Hamilton; and

WHEREAS City of Hamilton By-law No. 21-090 establishes tax ratios and tax reductions for the 2021 taxation year; and

WHEREAS section 15 of the *City of Hamilton Act, 1999* provides for the establishment of one or more municipal service areas and the ability to levy one or more special municipality levies in the municipal service areas for the purpose of raising all or part of its costs for services including public transportation, fire protection and prevention and storm sewer services; and

WHEREAS sections 12 of the *City of Hamilton Act, 1999* provide for the establishment of merged areas and the taxation within these merged areas for special services and other adjustments to the general municipality levy; and

WHEREAS section 326 of the *Municipal Act, 2001* provides for the identification of special services and for taxation in the form of a special municipal levy for these special services; and

WHEREAS the *Education Act* provides the tax rates for education purposes.

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

1. For the purposes of this By-law the Transit/Urban, Recreation, Sidewalk and Streetlight Service Area (Transit/Urban Area) means the area shown on Schedule “E” attached to this By-law.
2. For the purposes of this By-law the No Transit/Rural, Recreation, Sidewalk and Streetlight Service Area (No Transit/Rural Area) means the area shown on Schedule “E” attached to this By-law.
3. For the purposes of this By-law the Urban Fire Area means the area shown on Schedule “F” attached to this By-law.
4. For the purposes of this By-law the Rural Fire Area means the area shown on Schedule “F” attached to this By-law.
5. For the purposes of this By-law the Commercial Property Class is comprised of the following Property Classes and related subclasses: Commercial, Office Building, Shopping Centre, Commercial (New Construction), Office Building (New Construction), Shopping Centre (New Construction) Property Class and related subclasses.
6. For the purposes of this By-law the Industrial Property Class is comprised of the Industrial Property Class, the Industrial (New Construction) Property Class and related subclasses.
7. For the purposes of this By-law the Large Industrial Property Class is comprised of the Large Industrial Property Class, the Large Industrial (New Construction) Property Class and related subclasses.
8.
 - (a) The sum of \$954,418,893, as set out in Schedule “A” attached to this By-law, is adopted as the amount required for general and special municipal levies for the 2021 taxation year.
 - (b) The Council of the City of Hamilton adopts transit, sidewalk snow removal, recreation, sidewalks, streetlights, fire, parkland purchases and special infrastructure re-investment as special services for the 2021 taxation year.
 - (c) The levies for Municipal and Education purposes as set out in Schedule “B” attached to this By-law, shall be collected on the rateable property of the City of Hamilton.
9. For Municipal and Education purposes the Tax Rates set out in Schedule “C” attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfill Assessment and the

applicable subclasses for general municipal and education levies as set out therein on the rateable property in the City of Hamilton.

10.

(a) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Transit Tax Rates set out in Schedule "D1" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfill Assessment and the applicable subclasses in the Transit/Urban Area and upon roll numbers:

2518902220608500000,
2518902220494050000,
2518902220618000000 and
2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Transit purposes as set out therein.

(b) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Sidewalk Snow Removal Tax Rates set out in Schedule "D2" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfill Assessment and the applicable subclasses in the Transit/Urban Area of the former municipality of Ancaster for Sidewalk Snow Removal purposes as set out therein.

(c) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Urban Recreation Tax Rates set out in Schedule "D3" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfill Assessment and the applicable subclasses in the Transit/Urban Area and upon roll numbers:

2518902220608500000,
2518902220494050000,
2518902220618000000 and
2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Recreation purposes as set out therein.

(d) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Rural Recreation Tax Rates set out in Schedule "D3" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the

Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfill Assessment and the applicable subclasses in the No Transit/Rural Area but not upon roll numbers:

2518902220608500000,
2518902220494050000,
2518902220618000000 and
2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Recreation purposes as set out therein.

- (e) In addition to the Tax Rates levied on Schedule “C” attached to this By-law the Urban Sidewalks and Streetlights Tax Rates set out in Schedule “D4” attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfill Assessment and the applicable subclasses in the Transit/Urban Area and upon roll numbers:

2518902220608500000,
2518902220494050000,
2518902220618000000 and
2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Sidewalks and Streetlights purposes as set out therein.

- (f) In addition to the Tax Rates levied on Schedule “C” attached to this By-law the Rural Sidewalks and Streetlights Tax Rates set out in Schedule “D4” attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfill Assessment and the applicable subclasses in the No Transit/Rural Area but not upon roll numbers:

2518902220608500000,
2518902220494050000,
2518902220618000000 and
2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Sidewalks and Streetlights purposes as set out therein.

- (g) In addition to the Tax Rates levied on Schedule “C” attached to this By-law the Urban Fire Tax Rates set out in Schedule “D5” attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfills Assessment and the applicable subclasses in the Urban Fire Area and upon roll numbers:

251890231012800
251890231016602
251890231016603
251890231016605
251890231016606
251890231016607
251890231016608
251890231016609
251890231016610
251890231017400
251890231018800
251890231029600

for Fire purposes as set out therein.

(h) For the purposes of calculating the payment in lieu of taxes for roll numbers 251890231020100 and 25189023103220 subsection 10(g) shall apply.

(i) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Rural Fire Tax Rates set out in Schedule "D5" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfills Assessment and the applicable subclasses in the Rural Fire Area but not upon roll numbers:

251890231012800
251890231016602
251890231016603
251890231016605
251890231016606
251890231016607
251890231016608
251890231016609
251890231016610
251890231017400
251890231018800
251890231029600

for Fire purposes as set out therein.

(j) For the purposes of calculating the payment in lieu of taxes for roll numbers 251890231020100 and 25189023103220 subsection 10(i) shall apply.

(k) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Parkland Purchase Tax Rates set out in Schedule "D6" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large

Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfills Assessment and the applicable subclasses in the former municipalities of Stoney Creek, Hamilton, Ancaster and Dundas for Parkland Purchase purposes as set out therein.

- (l) In addition to the Tax Rates levied on Schedule “C” attached to this By-law the Infrastructure Renewal Tax Rates set out in Schedule “D7” attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment and the Landfills Assessment and the applicable subclasses in the former municipality of Hamilton for Infrastructure Renewal purposes as set out therein.
11. 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.
12. All property taxes and special levies other than those levied by interim levy, shall be paid in two instalments, the first due June 30, 2021 and the second due September 30, 2021, or 21 days after an instalment tax bill is mailed out, whichever is later.
13. 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 shall be 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.
14. 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*.
15. The Treasurer is authorized and directed to serve personally or to mail or cause to be mailed, notices of the taxes levied by this By-law to the person or persons taxed at the address of the resident or place of business of such person.

16. 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.
17. Schedules "A", "B", "C", "D1", "D2", "D3", "D4", "D5", "D6" and "D7", attached to this By-law, form part of this By-law.
18. This By-law is deemed to have come into force on January 1st, 2021.

PASSED this 26th day of May, 2021.

F. Eisenberger
Mayor

A. Holland
Acting City Clerk