

**Authority:** Item 5.6(a), Council Minutes  
21-008 (FCS21028)  
CM: May 26, 2021  
Ward: City Wide  
**Bill No. 093**

**CITY OF HAMILTON**  
**BY-LAW NO. 21-093**

**To Levy a Special Charge Upon the Rateable Property in the Business  
Improvement Areas for the Year 2021**

**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. 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** 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 2021 budget for the 2021 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 June 30, 2021 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 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>, 2021.

**PASSED** this 26th day of May, 2021.

---

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	34,928,528	1.9800	69,158,485	0.4877446%	\$ 170,362
Industrial		3.2493	-	0.8004184%	\$ -
Large Industrial		3.8102	-	0.9385881%	\$ -
<b>Total</b>	<b>\$ 34,928,528</b>		<b>\$ 69,158,485</b>		<b>\$ 170,362</b>
<b>Approved 2021 Levy \$ 170,362 (divided by weighted assessment) = 0.00246336 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
Commercial	34,783,535	1.9800	68,871,399	0.1952821%	\$ 67,926
Industrial	746,400	3.2493	2,425,278	0.3204697%	\$ 2,392
Large Industrial		3.8102	-	0.3757898%	\$ -
<b>Total</b>	<b>\$ 35,529,935</b>		<b>\$ 71,296,677</b>		<b>\$ 70,318</b>
<b>Approved 2021 Levy \$ 70,318 (divided by weighted assessment) = 0.00098627 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	1,035,000	690,000	345,000	2,021	674
Commercial - Vacant land	CX	030.233.06040	7,147,000	4,764,667	2,382,333	13,957	4,652
Commercial - Taxable	CT	030.237.03410	436,000	290,667	145,333	851	284
Commercial - Taxable	CT	030.233.06050	3,470,800	2,313,867	1,156,933	6,778	2,259
Industrial - Taxable	IT	030.233.06050	1,690,200	1,126,800	563,400	5,417	1,806
			13,779,000	9,186,000	4,593,000	29,024	9,675

**Table 3 - Consession Street**

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	42,731,700	1.9800	84,608,766	0.2702888%	\$ 115,499
Industrial		3.2493	-	0.4435603%	\$ -
Large Industrial		3.8102	-	0.5201285%	\$ -
<b>Total</b>	<b>\$ 42,731,700</b>		<b>\$ 84,608,766</b>		<b>\$ 115,499</b>
<b>Approved 2021 Levy \$ 115,499 (divided by weighted assessment) = 0.00136509 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
Commercial	208,565,243	1.9800	412,959,181	0.1917865%	\$ 400,000
Industrial		3.2493	-	0.3147333%	\$ -
Large Industrial		3.8102	-	0.3690631%	\$ -
<b>Total</b>	<b>\$ 208,565,243</b>		<b>\$ 412,959,181</b>		<b>\$ 400,000</b>
<b>Approved 2021 Levy \$ 400,000 (divided by weighted assessment) = 0.00096862 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
*							
Commercial - Taxable	CT	020.152.00010	2,929,000	1,952,667	976,333	5,617	1,872
Commercial - Shopping	ST	020.152.00010	19,601,000	13,067,333	6,533,667	37,592	12,531
Commercial - Vacant	CX	020.151.50433	3,889,000	2,592,667	1,296,333	7,459	2,486
			26,419,000	17,612,667	8,806,333	50,668	16,889
						Net Adjustment:	<u>33,779</u>

**Table 5 - Waterdown**

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	133,684,846	1.9800	264,695,995	0.1868707%	\$ 249,818
Industrial	59,400	3.2493	193,008	0.3066662%	\$ 182
Large Industrial		3.8102	-	0.3596035%	\$ -
<b>Total</b>	<b>\$ 133,744,246</b>		<b>\$ 264,889,004</b>		<b>\$ 250,000</b>
<b>Approved 2021 Levy \$ 250,000 (divided by weighted assessment) = 0.00094379 tax rate at tax ratio of 1.00</b>					

**Table 6 - International Village**

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	71,391,784	1.9800	141,355,732	0.2381226%	\$ 170,000
Industrial		3.2493	-	0.3907737%	\$ -
Large Industrial		3.8102	-	0.4582297%	\$ -
<b>Total</b>	<b>\$ 71,391,784</b>		<b>\$ 141,355,732</b>		<b>\$ 170,000</b>
<b>Approved 2021 Levy \$ 170,000 (divided by weighted assessment) = 0.00120264 tax rate at tax ratio of 1.00</b>					

**Table 7 - King Street West**

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	12,446,712	1.9800	24,644,490	0.0453694%	\$ 5,647
Industrial		3.2493	-	0.0744540%	\$ -
Large Industrial		3.8102	-	0.0873063%	\$ -
<b>Total</b>	<b>\$ 12,446,712</b>		<b>\$ 24,644,490</b>		<b>\$ 5,647</b>
<b>Approved 2021 Levy \$ 5,647 (divided by weighted assessment) = 0.00022914 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
Commercial	36,374,279	1.9800	72,021,072	0.0824759%	\$ 30,000
Industrial		3.2493	-	0.1353479%	\$ -
Large Industrial		3.8102	-	0.1587119%	\$ -
<b>Total</b>	<b>\$ 36,374,279</b>		<b>\$ 72,021,072</b>		<b>\$ 30,000</b>
<b>Approved 2021 Levy \$ 30,000 (divided by weighted assessment) = 0.00041654 tax rate at tax ratio of 1.00</b>					

**Table 9 - Main West Esplanade**

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	25,980,600	1.9800	51,441,588	0.0000000%	\$ -
Industrial		3.2493	-	0.0000000%	\$ -
Large Industrial		3.8102	-	0.0000000%	\$ -
<b>Total</b>	<b>\$ 25,980,600</b>		<b>\$ 51,441,588</b>		<b>\$ -</b>
<b>Approved 2021 Levy \$ - (divided by weighted assessment) = - 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
Commercial	52,014,100	1.9800	102,987,918	0.1884105%	\$ 98,000
Industrial		3.2493	-	0.3091930%	\$ -
Large Industrial		3.8102	-	0.3625664%	\$ -
<b>Total</b>	<b>\$ 52,014,100</b>		<b>\$ 102,987,918</b>		<b>\$ 98,000</b>
<b>Approved 2021 Levy \$ 98,000 (divided by weighted assessment) = 0.00095157 tax rate at tax ratio of 1.00</b>					

Table 11 - Ottawa Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	29,882,818	1.9800	59,167,980	0.4450718%	\$ 133,000
Industrial		3.2493	-	0.7303898%	\$ -
Large Industrial		3.8102	-	0.8564710%	\$ -
<b>Total</b>	<b>\$ 29,882,818</b>		<b>\$ 59,167,980</b>		<b>\$ 133,000</b>
<b>Approved 2021 Levy \$ 133,000 (divided by weighted assessment) = 0.00224784 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
Commercial	18,063,417	1.9800	35,765,566	0.2677011%	\$ 48,356
Industrial	146,600	3.2493	476,347	0.4393137%	\$ 644
Large Industrial		3.8102	-	0.5151489%	\$ -
<b>Total</b>	<b>\$ 18,210,017</b>		<b>\$ 36,241,913</b>		<b>\$ 49,000</b>
<b>Approved 2021 Levy \$ 49,000 (divided by weighted assessment) = 0.00135203 tax rate at tax ratio of 1.00</b>					

Table 13 - Westdale Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	32,847,758	1.9800	65,038,561	0.3805435%	\$ 125,000
Industrial		3.2493	-	0.6244949%	\$ -
Large Industrial		3.8102	-	0.7322963%	\$ -
<b>Total</b>	<b>\$ 32,847,758</b>		<b>\$ 65,038,561</b>		<b>\$ 125,000</b>
<b>Approved 2021 Levy \$ 125,000 (divided by weighted assessment) = 0.00192194 tax rate at tax ratio of 1.00</b>					