

Authority: Item 5, General Issues Committee
Report 23-017 (FCS23049)
CM: May 24, 2023
Ward: City Wide
Bill No. 092

CITY OF HAMILTON
BY-LAW NO. 23- 092
**To Levy a Special Charge Upon the Rateable Property in the Business
Improvement Areas for the Year 2023**

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. 23-089 establishes optional property classes within the City of Hamilton; and

WHEREAS City of Hamilton By-law No. 23-090 establishes tax ratios and tax reductions for the 2022 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 11 Business Improvement Areas' Boards of Management with an approved 2023 budget for the 2023 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, 2023 and the second due September 29, 2023, or 21 days after an instalment tax bill is mailed out, whichever is later.

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for the Year 2023

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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, 2023.

PASSED this 24th day of May, 2023.

A. Horwath
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	34,294,943	1.9800	67,903,987	0.5215929%	\$ 178,880
Industrial		3.1025	-	0.8172940%	\$ -
Large Industrial		3.6381	-	0.9583875%	\$ -
Total	\$ 34,294,943		\$ 67,903,987		\$ 178,880
Approved 2023 Levy \$ 178,880 (divided by weighted assessment) = 0.00263431 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	35,431,565	1.9800	70,154,499	0.2595549%	\$ 91,964
Industrial	746,400	3.1025	2,315,706	0.4067016%	\$ 3,036
Large Industrial		3.6381	-	0.4769125%	\$ -
Total	\$ 36,177,965		\$ 72,470,205		\$ 95,000
Approved 2023 Levy \$ 95,000 (divided by weighted assessment) = 0.00131088 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	030.233.06055	1,035,000	690,000	345,000	2,686	895
Commercial	030.233.06040	7,507,000	5,004,667	2,502,333	19,485	6,495
Commercial	030.237.03410	436,000	290,667	145,333	1,132	377
Commercial	030.233.06050	3,470,800	2,313,867	1,156,933	9,009	3,003
Industrial	030.233.06050	1,690,200	1,126,800	563,400	6,874	2,291
		14,139,000	9,426,000	4,713,000	39,186	13,062

Table 3 - Consession Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	42,116,200	1.9800	83,390,076	0.3086698%	\$ 130,000
Industrial		3.1025	-	0.4836607%	\$ -
Large Industrial		3.6381	-	0.5671574%	\$ -
Total	\$ 42,116,200		\$ 83,390,076		\$ 130,000
Approved 2023 Levy \$ 130,000 (divided by weighted assessment) = 0.00155894 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	211,391,151	1.9800	418,554,478	0.2010491%	\$ 425,000
Industrial		3.1025	-	0.3150277%	\$ -
Large Industrial		3.6381	-	0.3694125%	\$ -
Total	\$ 211,391,151		\$ 418,554,478		\$ 425,000
Approved 2023 Levy \$ 425,000 (divided by weighted assessment) = 0.00101540 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	020.152.00010	16,117,600	10,745,067	5,372,533	32,404	10,801
Commercial	020.151.50435	1,752,000	1,168,000	584,000	3,522	1,174
Commercial	020.151.50437	312,000	208,000	104,000	627	209
Commercial	020.151.50438	545,000	363,333	181,667	1,096	365
Commercial	020.151.50439	298,000	198,667	99,333	599	200
Commercial	020.151.50440	154,000	102,667	51,333	310	103
Commercial	020.151.50441	793,000	528,667	264,333	1,594	531
Commercial	020.151.50442	1,109,000	739,333	369,667	2,230	743
		21,080,600	14,053,733	7,026,867	42,382	14,127

Net Adjustment: 28,255

Table 5 - Waterdown

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	136,832,396	1.9800	270,928,144	0.1971876%	\$ 269,816
Industrial	59,400	3.1025	184,289	0.3089770%	\$ 184
Large Industrial		3.6381	-	0.3623172%	\$ -
Total	\$ 136,891,796		\$ 271,112,433		\$ 270,000
Approved 2023 Levy \$ 270,000 (divided by weighted assessment) = 0.00099590 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	72,370,723	1.9800	143,294,032	0.2731768%	\$ 197,700
Industrial		3.1025	-	0.4280459%	\$ -
Large Industrial		3.6381	-	0.5019416%	\$ -
Total	\$ 72,370,723		\$ 143,294,032		\$ 197,700
Approved 2023 Levy \$ 197,700 (divided by weighted assessment) = 0.00137968 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	10,914,900	1.9800	21,611,502	0.0000000%	\$ -
Industrial		3.1025	-	0.0000000%	\$ -
Large Industrial		3.6381	-	0.0000000%	\$ -
Total	\$ 10,914,900		\$ 21,611,502		\$ -
Approved 2023 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	36,373,042	1.9800	72,018,623	0.0995930%	\$ 36,225
Industrial		3.1025	-	0.1560542%	\$ -
Large Industrial		3.6381	-	0.1829946%	\$ -
Total	\$ 36,373,042		\$ 72,018,623		\$ 36,225
Approved 2023 Levy \$ 36,225 (divided by weighted assessment) = 0.00050299 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	23,173,400	1.9800	45,883,332	0.0000000%	\$ -
Industrial		3.1025	-	0.0000000%	\$ -
Large Industrial		3.6381	-	0.0000000%	\$ -
Total	\$ 23,173,400		\$ 45,883,332		\$ -
Approved 2023 Levy \$ - (divided by weighted assessment) = - 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	50,920,000	1.9800	100,821,600	0.2061723%	\$ 104,983
Industrial	1,553,000	3.1025	4,818,183	0.3230554%	\$ 5,017
Large Industrial		3.6381	-	0.3788260%	\$ -
Total	\$ 52,473,000		\$ 105,639,783		\$ 110,000
Approved 2023 Levy \$ 110,000 (divided by weighted assessment) = 0.00104127 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	29,094,718	1.9800	57,607,542	0.4571276%	\$ 133,000
Industrial		3.1025	-	0.7162821%	\$ -
Large Industrial		3.6381	-	0.8399374%	\$ -
Total	\$ 29,094,718		\$ 57,607,542		\$ 133,000
Approved 2023 Levy \$ 133,000 (divided by weighted assessment) = 0.00230873 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	17,535,417	1.9800	34,720,126	0.4077652%	\$ 71,503
Industrial	146,600	3.1025	454,827	0.6389351%	\$ 937
Large Industrial		3.6381	-	0.7492376%	\$ -
Total	\$ 17,682,017		\$ 35,174,952		\$ 72,440
Approved 2023 Levy \$ 72,440 (divided by weighted assessment) = 0.00205942 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	32,832,289	1.9800	65,007,932	0.3902408%	\$ 128,125
Industrial		3.1025	-	0.6114759%	\$ -
Large Industrial		3.6381	-	0.7170380%	\$ -
Total	\$ 32,832,289		\$ 65,007,932		\$ 128,125
Approved 2023 Levy \$ 128,125 (divided by weighted assessment) = 0.00197091 tax rate at tax ratio of 1.00					