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Committee Report 14-002
(FCS14005)
CM: April 9, 2014

Item 14, General Issues
Committee Report 14-009
(FCS14029)
CM: April 16, 2014

Bill No. 103

CITY OF HAMILTON

BY-LAW 14-103

A BY-LAW TO SET AND LEVY THE RATES OF TAXATION FOR THE YEAR 2014

WHEREAS the Municipal Act, 2001, S.O. 2001, c. 25 (the "Municipal Act") 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 \$ 55,672,425,461;

AND WHEREAS subsection 307(2) of the Municipal Act 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 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. 14-100 establishes optional property classes for the 2014 taxation year;

AND WHEREAS City of Hamilton By-law No. 14-102 establishes tax ratios and tax reductions for the 2014 taxation year;

AND WHEREAS section 15 of the City of Hamilton Act, 1999, S.O. 1999, c. 14, Sched. C (the "City of Hamilton Act") 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 and 13 of the City of Hamilton Act 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 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, R.S.O. 1990, c. E. 2 provides that tax rates for education purposes shall be prescribed as follows;

1. For the residential, multi-residential and new multi-residential property classes a single tax rate, being 0.203% as prescribed for 2014 by Ontario Regulation 400/98.
2. For the farm and managed forest property classes a tax rate equal to 0.050075% as prescribed for 2014 by Ontario Regulation 400/98.
3. For the pipelines property class a single tax rate, being 1.26% as prescribed for 2014 by Ontario Regulation 400/98.
4. For properties within the commercial classes the rates set out in Schedule "C" attached to this By-law, as prescribed for 2014 by Ontario Regulation 400/98.
5. For properties within the industrial classes the rates set out in Schedule "C" attached to this By-law, as prescribed for 2014 by Ontario Regulation 400/98.
6. Applicable tax reductions as set out in section 313 of the Municipal Act with respect to the subclasses prescribed under subsection 8(1) of the Assessment Act, R.S.O. 1990, c. A. 31 (the "Assessment Act").

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

1. (a) The Council of the City of Hamilton adopts the sum of \$748,316,524, as set out in Schedule "A" attached to this By-law, as the amount required for general and special municipal levies for the 2014 taxation year.

(b) The Council of the City of Hamilton adopts the sum of \$13,428,869, as set out in Schedule "A" attached to this By-law, as the amount required for special infrastructure re-investment for the 2014 taxation year.

(c) 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 2014 taxation year.

(d) 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.
2. 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for general municipal and education levies as set out therein.

3. (a) The tax rates set out in Schedules “D1” to “D7” inclusive attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for the special municipal levies in the manner identified in the respective Schedules.
- (b) The 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Urban/Transit Service 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.
- (c) The 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Urban/Transit Service Area of the former municipality of Ancaster for Sidewalk Snow Removal purposes as set out therein.
- (d) The 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Urban/Transit Service Area and upon roll numbers:

2518902220608500000,
2518902220494050000,
2518902220618000000 and
2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Urban Recreation purposes as set out therein and in the Rural/No Transit Service 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 Rural Recreation purposes as set out therein.

- (e) The 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Urban/Transit Service Area and upon roll numbers:

2518902220608500000,
2518902220494050000,
2518902220618000000 and
2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments)

for Urban Sidewalks and Streetlights purposes as set out therein and in the Rural/No Transit Service 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 Rural Sidewalks and Streetlights purposes as set out therein.

- (f) The 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the

Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Urban/Fire Service Area for Urban Fire purposes as set out therein and in the Rural/Fire Service Area for Rural Fire purposes as set out therein.

- (g) The 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the former municipalities of Stoney Creek, Hamilton and Dundas for Parkland Purchase purposes as set out therein.
 - (h) The 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the former municipality of Hamilton for Special Infrastructure Re-investment purposes as set out therein.
- 4. 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, the Municipal Act and any other applicable Acts and the By-laws in force in the City of Hamilton.
 - 5. All property taxes and special levies other than those levied by interim levy, shall be paid in two instalments, the first due June 30, 2014 and the second due September 30, 2014, or 21 days after an instalment tax bill is mailed out, whichever is later.
 - 6. 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 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.

- 7. 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.
- 8. 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.
- 9. 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.
- 10. Schedules "A", "B", "C" "D1", "D2" "D3", "D4", D5", "D6" and "D7", attached to this By-law, form part of this By-law.
- 11. This By-law is deemed to come into force on January 1st, 2014.

PASSED this 14th day of May, 2014.

R. Bratina
Mayor

R. Caterini
City Clerk