

Authority: General Issues Committee
Report 16-032
CM: December 12, 2016
General Issues Committee
Report 17-001
CM: January 18, 2017
General Issues Committee
Report 16-005
CM: March 1, 2017
Ward: 1, 2, 3, 4, 7, 9, 12, 13, 15

Bill No. 102

CITY OF HAMILTON

BY-LAW NO. 17-

To Levy a Special Charge Upon the Rateable Property in the Business Improvement Areas for the Year 2017

WHEREAS section 208 of the Municipal Act, 2001, S.O. 2001, c. 25 (the "Municipal Act") 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. 17-099 establishes optional property classes for the 2017 taxation year; and

WHEREAS City of Hamilton By-law No. 17-100 establishes tax ratios and tax reductions for the 2017 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 13 Business Improvement Areas' Boards of Management with an approved 2017 budget for the 2017 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. The tax rates set out in Schedule "A" attached to this By-law shall be levied for 2017 upon the rateable properties as set out therein for the purposes of raising the sums

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of money required by the respective Boards of Management of the 13 Business Improvement Areas with an approved 2017 budget.

2. 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, R.S.O. 1990, c. A.31, the Municipal Act and any other applicable Acts and the By-laws in force in the City of Hamilton.
3. All property taxes and special levies, other than those levied by interim levy, shall be paid in two instalments, the first due July 2, 2017 and the second due September 30, 2017, or 21 days after an instalment tax bill is mailed out, whichever is later.
4. 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, 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.

5. 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.
6. 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.
7. 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.
8. Schedule "A", attached to this By-law, forms part of this By-law.

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the Year 2017

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9. This By-law is deemed to come into force on January 1st, 2017.

PASSED this 24th day of May, 2017.

T. Whitehead
Acting Mayor

R. Caterini
City Clerk

2017 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 1 - Downtown Dundas BIA

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual CT/DT/ST/XT/YT/ZT	26,450,050	1.9800	52,371,099	0.00455582	\$ 120,502
- excess land CU/DU/SU/XU/YU/ZU		1.3860	-	0.00318907	\$ -
3b Commercial - Parking Lot & Vacant Land GT/CX	634,875	1.9800	1,257,053	0.00455582	\$ 2,892
4a Industrial - Residual IT/JT		3.4414	-	0.00791838	\$ -
- vacant land / excess land IU/IX/JU/JX		2.4090	-	0.00554287	\$ -
4b Industrial - Large LT/KT		4.0355	-	0.00928536	\$ -
- excess land LU/KU		2.8249	-	0.00649975	\$ -
Total	\$ 27,084,925		\$ 53,628,152		\$ 123,394
Approved 2017 Levy \$ 123,394 (divided by weighted assessment) = 0.00230092 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
3a Commercial - Residual CT/DT/ST/XT/YT/ZT	21,551,404	1.9800	42,671,780	0.00264514	\$ 57,006
- excess land CU/DU/SU/XU/YU/ZU		1.3860	-	0.00185160	\$ -
3b Commercial - Parking Lot & Vacant Land GT/CX	1,559,750	1.9800	3,088,305	0.00264514	\$ 4,126
4a Industrial - Residual IT/JT	689,020	3.4414	2,371,193	0.00459747	\$ 3,168
- vacant land / excess land IU/IX/JU/JX		2.4090	-	0.00321823	\$ -
4b Industrial - Large LT/KT		4.0355	-	0.00539114	\$ -
- excess land LU/KU		2.8249	-	0.00377380	\$ -
Total	\$ 23,800,174		\$ 48,131,278		\$ 64,300
Approved 2017 Levy \$ 64,300 (divided by weighted assessment) = 0.00133593 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	903,750	602,500	301,250	2,390.55	796.85
Commercial - Vacant land	CX	030.233.06040	313,500	209,000	104,500	829.25	276.42
Commercial - Vacant land	CX	030.237.03410	358,750	239,167	119,583	948.94	316.31
Commercial - Taxable	CT	030.233.06050	2,600,615	1,733,743	866,872	6,878.99	2,293.00
Industrial - Taxable	IT	030.233.06050	1,202,386	801,591	400,795	5,527.93	1,842.64
			5,379,001	3,586,001	1,793,000	16,575.67	5,525.22

Net Adjustment: 11,050.44

2017 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 3 - Consession Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	69,273,122 -	0.00322491 0.00225743	\$ 112,828 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	1,639,935	0.00322491	\$ 2,671
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.4414 2.4090	- -	0.00560515 0.00392360	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	4.0355 2.8249	- -	0.00657278 0.00460095	\$ - -
Total			\$ 70,913,057		\$ 115,499
Approved 2017 Levy \$ 115,499 (divided by weighted assessment) = 0.00162874 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
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	281,304,326 -	0.00220090 0.00154063	\$ 312,688 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	33,567,469	0.00220090	\$ 37,312
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	3.4414 2.4090	- -	0.00382533 0.00267773	\$ - -
4b Industrial - Large - excess land	LT/KT LU/KU	4.0355 2.8249	- -	0.00448571 0.00314000	\$ - -
Total			\$ 314,871,795		\$ 350,000
Approved 2017 Levy \$ 350,000 (divided by weighted assessment) = 0.00111156 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 - Residual	CT	020.152.00010	1,529,500	1,019,667	509,833	3,366.27	1,122.09
Commercial - Shopping	ST	020.152.00010	10,718,000	7,145,333	3,572,667	23,589.20	7,863.07
Commercial - Parking/Vacant	CX	020.151.50430	3,176,750	2,117,833	1,058,917	6991.695624	2330.565208
			15,424,250	10,282,833	5,141,417	33,947.17	11,315.72

Net Adjustment: 22,631.44

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 106,638,740 439,445	1.9800 1.3860	211,144,705 609,071	0.00206367 0.00144457	\$ 220,067 \$ 635
3b Commercial - Parking Lot & Vacant Land	GT/CX 4,403,000	1.9800	8,717,940	0.00206367	\$ 9,086
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX 59,075	3.4414 2.4090	203,301 -	0.00358682 0.00251078	\$ 212 \$ -
4b Industrial - Large - excess land	LT/KT LU/KU	4.0355 2.8249	- -	0.00420603 0.00294422	\$ - \$ -
Total	\$ 111,540,260		\$ 220,675,017		\$ 230,000
Approved 2017 Levy \$ 230,000 (divided by weighted assessment) = 0.00104226 tax rate at tax ratio of 1.00					

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	46,717,023	1.9800 1.3860	92,499,706 -	0.00278427 0.00194899	\$ 130,073 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	4,100,250	1.9800	8,118,495	0.00278427	\$ 11,416
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX	725,500	3.4414 2.4090	2,496,736 -	0.00483929 0.00338750	\$ 3,511 \$ -
4b Industrial - Large - excess land	LT/KT LU/KU		4.0355 2.8249	- -	0.00567471 0.00397230	\$ - \$ -
Total		\$ 51,542,773		\$ 103,114,936		\$ 145,000
Approved 2017 Levy \$ 145,000 (divided by weighted assessment) = 0.00140620 tax rate at tax ratio of 1.00						

2017 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 7 - King Street West

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual CT/DT/ST/XT/YT/ZT	8,204,113	1.9800	16,244,144	0.00058582	\$ 4,806
- excess land CU/DU/SU/XU/YU/ZU		1.3860	-	0.00041007	\$ -
3b Commercial - Parking Lot & Vacant Land GT/CX	331,000	1.9800	655,380	0.00058582	\$ 194
4a Industrial - Residual IT/JT		3.4414	-	0.00101819	\$ -
- vacant land / excess land IU/IX/JU/JX		2.4090	-	0.00071274	\$ -
4b Industrial - Large LT/KT		4.0355	-	0.00119397	\$ -
- excess land LU/KU		2.8249	-	0.00083578	\$ -
Total	\$ 8,535,113		\$ 16,899,524		\$ 5,000
Approved 2017 Levy \$ 5,000 (divided by weighted assessment) = 0.00029587 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
3a Commercial - Residual CT/DT/ST/XT/YT/ZT	23,049,526	1.9800	45,638,061	0.00124909	\$ 28,791
- excess land CU/DU/SU/XU/YU/ZU		1.3860	-	0.00087436	\$ -
3b Commercial - Parking Lot & Vacant Land GT/CX	968,000	1.9800	1,916,640	0.00124909	\$ 1,209
4a Industrial - Residual IT/JT		3.4414	-	0.00217102	\$ -
- vacant land / excess land IU/IX/JU/JX		2.4090	-	0.00151971	\$ -
4b Industrial - Large LT/KT		4.0355	-	0.00254581	\$ -
- excess land LU/KU		2.8249	-	0.00178206	\$ -
Total	\$ 24,017,526		\$ 47,554,701		\$ 30,000
Approved 2017 Levy \$ 30,000 (divided by weighted assessment) = 0.00063085 tax rate at tax ratio of 1.00					

2017 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 9 - Main West Esplanade

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual CT/DT/ST/XT/YT/ZT	17,085,900	1.9800	33,830,082	0.00061039	\$ 10,429
- excess land CU/DU/SU/XU/YU/ZU		1.3860	-	0.00042727	\$ -
3b Commercial - Parking Lot & Vacant Land GT/CX	1,754,450	1.9800	3,473,811	0.00061039	\$ 1,071
4a Industrial - Residual IT/JT		3.4414	-	0.00106091	\$ -
- vacant land / excess land IU/IX/JU/JX		2.4090	-	0.00074264	\$ -
4b Industrial - Large LT/KT		4.0355	-	0.00124406	\$ -
- excess land LU/KU		2.8249	-	0.00087084	\$ -
Total	\$ 18,840,350		\$ 37,303,893		\$ 11,500.00
Approved 2017 Levy \$ 11,500 (divided by weighted assessment) = 0.00030828 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
3a Commercial - Residual CT/DT/ST/XT/YT/ZT	37,764,075	1.9800	74,772,869	0.00240275	\$ 90,737
- excess land CU/DU/SU/XU/YU/ZU		1.3860	-	0.00168192	\$ -
3b Commercial - Parking Lot & Vacant Land GT/CX	1,066,500	1.9800	2,111,670	0.00240275	\$ 2,563
4a Industrial - Residual IT/JT		3.4414	-	0.00417617	\$ -
- vacant land / excess land IU/IX/JU/JX		2.4090	-	0.00292332	\$ -
4b Industrial - Large LT/KT		4.0355	-	0.00489711	\$ -
- excess land LU/KU		2.8249	-	0.00342798	\$ -
Total	\$ 38,830,575		\$ 76,884,539		\$ 93,300
Approved 2017 Levy \$ 93,300 (divided by weighted assessment) = 0.00121351 tax rate at tax ratio of 1.00					

2017 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 11 - Ottawa Street

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT/YT/ZT	23,801,805	1.9800	47,127,574	0.00539755	\$ 128,471
- excess land	CU/DU/SU/XU/YU/ZU		1.3860	-	0.00377829	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	839,000	1.9800	1,661,220	0.00539755	\$ 4,529
4a Industrial - Residual	IT/JT		3.4414	-	0.00938138	\$ -
- vacant land / excess land	IU/IX/JU/JX		2.4090	-	0.00656697	\$ -
4b Industrial - Large	LT/KT		4.0355	-	0.01100092	\$ -
- excess land	LU/KU		2.8249	-	0.00770064	\$ -
Total		\$ 24,640,805		\$ 48,788,794		\$ 133,000
Approved 2017 Levy \$ 133,000 (divided by weighted assessment) = 0.00272604 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
3a Commercial - Residual - excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU 15,330,180	1.9800 1.3860	30,353,756 -	0.00180049 0.00126034	\$ 27,602 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX 734,000	1.9800	1,453,320	0.00180049	\$ 1,322
4a Industrial - Residual - vacant land / excess land	IT/JT IU/IX/JU/JX 140,150 291,250	3.4414 2.4090	482,312 701,615	0.00312940 0.00219058	\$ 439 \$ 638
4b Industrial - Large - excess land	LT/KT LU/KU -	4.0355 2.8249	- -	0.00366964 0.00256875	\$ - \$ -
Total	\$ 16,495,580		\$ 32,991,004		\$ 30,000
Approved 2017 Levy \$ 30,000 (divided by weighted assessment) = 0.00090934 tax rate at tax ratio of 1.00					

2017 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 13 - Westdale Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual CT/DT/ST/XT/YT/ZT	23,459,495	1.9800	46,449,800	0.00532833	\$ 125,000
- excess land CU/DU/SU/XU/YU/ZU		1.3860	-	0.00372983	\$ -
3b Commercial - Parking Lot & Vacant Land GT/CX		1.9800	-	0.00532833	\$ -
4a Industrial - Residual IT/JT		3.4414	-	0.00926107	\$ -
- vacant land / excess land IU/IX/JU/JX		2.4090	-	0.00648275	\$ -
4b Industrial - Large LT/KT		4.0355	-	0.01085984	\$ -
- excess land LU/KU		2.8249	-	0.00760189	\$ -
Total	\$ 23,459,495		\$ 46,449,800		\$ 125,000
Approved 2017 Levy \$ 125,000 (divided by weighted assessment) = 0.00269108 tax rate at tax ratio of 1.00					