

Authority: Item 2, Audit, Finance &
Administration Committee
Report 19-001 (FCS19003)
CM: January 23, 2019
Ward: City Wide

Bill No. 016

CITY OF HAMILTON

BY-LAW NO. 19-

To Authorize an Interim Tax Levy for 2019

WHEREAS the Council for the City of Hamilton deems it necessary to pass a by-law to levy on the whole of the assessment for each property class in the local municipality rateable for a local municipality purpose, a sum not to exceed that which would be produced by applying the prescribed percentage (or 50 percent if no percentage is otherwise prescribed) of the total amounts billed to each property for all purposes in the previous year on the properties that, in the current year, are in the property class as provided for in Section 317 of the Municipal Act, 2001;

AND WHEREAS Section 317 of the Municipal Act, 2001, also authorizes a Municipal Council, by by-law, to adjust the interim taxes on a property if the Council is of the opinion that the Interim Levy on a property is too high or too low in relation to its estimate of the total taxes which will be levied on the property in 2019;

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

1. The interim tax levies shall be levied and collected upon the whole of the rateable property categories in columns 1 and 2, shown below:

Column 1

Column 2

Class	Class Code
Residential	RT
Farmlands Awaiting Development	C1/R1/M1
Multi-Residential	MT
New Multi-Residential	NT
Residual Commercial	CT/DT
New Residual Commercial	XT/YT
Residual Commercial Vacant Unit	CU/DU
New Residual Commercial Vacant Unit	XU/YU
Shopping Centre	ST
New Shopping Centre	ZT
Shopping Centre Vacant Unit	SU
New Shopping Centre Vacant Unit	ZU
Parking and Vacant Commercial Land	GT/CX
Residual Industrial	IT
New Residual Industrial	JT

Residual Industrial Vacant Unit/Land	IU/IX
New Residual Industrial Vacant Unit	JU/JX
New Construction Large Industrial	KT
New Construction Large Industrial Vacant Unit	KU
Large Industrial	LT
Large Industrial Vacant Unit	LU
Landfills	HT
Pipeline	PT
Farmland	FT
Managed Forest	TT
Rail Right of Way	WT CN
Rail Right of Way	WT CP
Utility Right of Way	UT
Shortline Railway Right-of-Way	BT

2. The interim tax levy shall become due and payable in two installments as allowed under Section 342(1)(a) of the Municipal Act, 2001, as follows:

Fifty percent of the interim levy, rounded, shall become due and payable on the 28th day of February 2019 and the balance of the interim levy shall become due and payable on the 30th day of April, 2019 and non-payment of the amounts due on the dates stated, in accordance with this section, shall constitute default.

3. That 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.
4. Section 342(1) (b) of the Municipal Act, 2001 allows for alternative instalment due dates to spread the payment of taxes more evenly over the year. Therefore, the interim tax levy for those on a 12-month pre-authorized automatic withdrawal payment plan shall be paid in 6 equal installments due and payable on or after the first or fifteenth day of each month January to June, inclusive. For those on the 10-month pre-authorized automatic withdrawal payment plan, the interim levy shall be paid in 5 equal installments due and payable on or after the first day of each month February to June, inclusive. The pre-authorized payment plans shall be penalty and interest free for as long as the taxpayer is in good standing with the terms of the plan agreements.
5. The interim tax levy rates shall also apply to any property added to the assessment roll after this by-law is enacted.
6. This by-law shall come into force and effect on the 1st day of January 2019.

PASSED this 23rd day of January, 2019.

F. Eisenberger
Mayor

J. Pilon
Acting City Clerk