

CITY OF HAMILTON MOTION

Council: May 22, 2019

MOVED BY COUNCILLOR M. PEARSON.....

SECONDED BY MAYOR / COUNCILLOR

Amendment to Item 8 of the General Issues Committee Report 19-008 respecting 2019 Tax Policies and Area Rating (FCS19022)

That sub-section (h) to Item 8 of the General Issues Committee Report 19-008, respecting Report FCS19022 - 2019 Tax Policies and Area Rating, which was approved by Council on April 24, 2019, be amended by deleting the word “otherwise” and replacing it with the word “*not*”, to read as follows:

- (h) That the existing Tax Rebate for eligible charities and similar organizations be amended to include a 100% tax rebate for Veteran’s Clubhouses and Legion Halls, which use and occupy land as a memorial home, clubhouse or athletic grounds and would ~~otherwise~~ **not** be tax exempt under Section 3(1) of the *Assessment Act, R.S.O. 1990, c. A.31*;

The Main Motion, **as amended**, to read as follows:

8. 2019 Tax Policies and Area Rating (FCS19022) (City Wide) (Item 10.8)

- (a) That the following optional property classes be continued for the 2019 taxation year:
 - (i) Parking Lot and Vacant Land; and,
 - (ii) Large Industrial.

- (b) That, based on the 2019 final approved Tax Operating Budget, the following final tax ratios be established for the 2019 taxation year:

(i)	Residential	1.0000
(ii)	Multi-Residential	2.5671
(iii)	New Multi-Residential	1.0000
(iv)	Commercial	1.9800
(v)	Parking Lot and Vacant Land	1.9800
(vi)	Industrial	3.3696

(vii)	Large Industrial	3.9513
(viii)	Pipeline	1.7947
(ix)	Farm	0.1767
(x)	Managed Forest	0.2500
(xi)	Landfills	2.9696

(c) That the following tax reductions be established for the 2019 taxation year:

(i)	Excess Land Subclass (Residual Commercial)	30%
(ii)	Excess land Subclass (Residual Industrial)	30%
(iii)	Vacant land Subclass (Residual Industrial)	30%
(iv)	Excess land Subclass (Large Industrial)	30%
(v)	Farmland awaiting development (1 st Subclass)	25%
(vi)	Farmland awaiting development (2 nd Subclass)	0%

(d) That the existing Seniors' (65+) Tax Rebate Program be continued for the 2019 taxation year;

(e) That the Deferral of Tax Increases for Seniors and Low-Income Persons with Disabilities Program (Deferral of Tax Increases Program) be continued for the 2019 taxation year;

(f) That the Full Tax Deferral Program for Seniors and Low-Income Persons with Disabilities Program (Full Tax Deferral Program) be continued for the 2019 taxation year as the second year of the three-year pilot;

(g) That the existing 40% Tax Rebate for eligible charities and similar organizations be continued for the 2019 taxation year;

(h) That the existing Tax Rebate for eligible charities and similar organizations be amended to include a 100% tax rebate for Veteran's Clubhouses and Legion Halls, which use and occupy land as a memorial home, clubhouse or athletic grounds and would **not** be tax exempt under Section 3(1) of the *Assessment Act, R.S.O. 1990, c. A.31*;

(i) That the City of Hamilton By-law 12-116 to provide property tax rebates for Veteran's Clubhouses and Legion Halls occupying property in the City of Hamilton be repealed as they are now exempt;

(j) That, for the 2019 taxation year, the tax capping percentage for any assessment-related tax increases in the Commercial and Industrial property classes be set at the maximum allowable of 10% of previous year's Current Value Assessment (CVA) level taxes;

- (k) That, for the 2019 taxation year, any capped property in the Commercial and Industrial property classes that is within \$500 of its Current Value Assessment (CVA) taxes in 2019, be moved directly to its full Current Value Assessment (CVA) taxes;
- (l) That capping protection will be limited only to reassessment related changes prior to 2017;
- (m) That the four-year capping phase-out option be continued for the Commercial property class with 2019 being year 2 of 4;
- (n) That, if conditions are met pending release of the education tax rate, the four-year capping phase-out option be started for the Industrial property class;
- (o) That vacant lands that are currently subject to capping protection be excluded from the phase-out eligibility criteria where all properties must be within 50% of CVA level taxes;
- (p) That, for the 2019 taxation year, the minimum percentage of Current Value Assessment (CVA) taxes for properties eligible for the new construction / new to class treatment be set at 100% of Current Value Assessment (CVA) taxes;
- (q) That for the 2019 taxation year, any property in the Commercial and Industrial property class, which paid full Current Value Assessment (CVA) taxes in 2018, no longer be eligible for capping protection in 2019 and future years;
- (r) That, for the 2019 taxation year, all properties eligible for a tax reduction under the existing capping program receive the full decrease, funded from the approved capping program operating budget;
- (s) That, for the 2019 taxation year, the Area Rated Levies be approved as identified in Appendix "A" attached to Report 19-008;
- (t) That Schedule "C" of the City of Hamilton By-law 18-131 be amended to reflect the provincially prescribed Education tax rate for the small-scale on-farm business subclasses;
- (u) That the City Solicitor & Corporate Counsel be authorized and directed to prepare all necessary by-laws, for Council approval, for the purposes of establishing the tax policies and tax rates for the 2019 taxation year.