

CITY OF HAMILTON

BY-LAW NO. 22-

**To Levy a Special Charge Upon the Rateable Property in the Business
Improvement Areas for the Year 2022**

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. 22-119 establishes optional property classes within the City of Hamilton; and

WHEREAS City of Hamilton By-law No. 22-120 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 2022 budget for the 2022 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, 2022 and the second due September 30, 2022, or 21 days after an instalment tax bill is mailed out, whichever is later.
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, 2022.

PASSED this 25 day of May, 2022.

M. Wilson
Acting 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	33,903,228	1.9800	67,128,391	0.5276194%	\$ 178,880
Industrial		3.1985	-	0.8523217%	\$ -
Large Industrial		3.7506	-	0.9994506%	\$ -
Total	\$ 33,903,228		\$ 67,128,391		\$ 178,880
Approved 2022 Levy \$ 178,880 (divided by weighted assessment) = 0.00266474 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	34,496,765	1.9800	68,303,595	0.2100693%	\$ 72,467
Industrial	746,400	3.1985	2,387,369	0.3393480%	\$ 2,533
Large Industrial		3.7506	-	0.3979268%	\$ -
Total	\$ 35,243,165		\$ 70,690,964		\$ 75,000
Approved 2022 Levy \$ 75,000 (divided by weighted assessment) = 0.00106096 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	2,174	725
Commercial	030.233.06040	7,147,000	4,764,667	2,382,333	15,014	5,005
Commercial	030.237.03410	436,000	290,667	145,333	916	305
Commercial	030.233.06050	3,470,800	2,313,867	1,156,933	7,291	2,430
Industrial	030.233.06050	1,690,200	1,126,800	563,400	5,736	1,912
		13,779,000	9,186,000	4,593,000	31,131	10,377

Table 3 - Consession Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	41,966,200	1.9800	83,093,076	0.2834757%	\$ 118,964
Industrial		3.1985	-	0.4579295%	\$ -
Large Industrial		3.7506	-	0.5369779%	\$ -
Total	\$ 41,966,200		\$ 83,093,076		\$ 118,964
Approved 2022 Levy \$ 118,964 (divided by weighted assessment) = 0.00143170 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	207,064,997	1.9800	409,988,695	0.1931761%	\$ 400,000
Industrial		3.1985	-	0.3120586%	\$ -
Large Industrial		3.7506	-	0.3659265%	\$ -
Total	\$ 207,064,997		\$ 409,988,695		\$ 400,000
Approved 2022 Levy \$ 400,000 (divided by weighted assessment) = 0.00097564 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	22,530,000	15,020,000	7,510,000	43,523	14,508
Commercial	020.151.50435	1,752,000	1,168,000	584,000	3,384	1,128
Commercial	020.151.50437	312,000	208,000	104,000	603	201
Commercial	020.151.50438	545,000	363,333	181,667	1,053	351
Commercial	020.151.50439	298,000	198,667	99,333	576	192
Commercial	020.151.50440	154,000	102,667	51,333	297	99
Commercial	020.151.50441	793,000	528,667	264,333	1,532	511
Commercial	020.151.50442	1,109,000	739,333	369,667	2,142	714
		27,493,000	18,328,667	9,164,333	53,110	17,703

Net Adjustment: 35,407

Table 5 - Waterdown

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
Commercial	132,062,449	1.9800	261,483,649	0.1967336%	\$ 259,811
Industrial	59,400	3.1985	189,992	0.3178055%	\$ 189
Large Industrial		3.7506	-	0.3726655%	\$ -
Total	\$ 132,121,849		\$ 261,673,641		\$ 260,000
Approved 2022 Levy \$ 260,000 (divided by weighted assessment) = 0.00099360 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	71,563,082	1.9800	141,694,902	0.2504084%	\$ 179,200
Industrial		3.1985	-	0.4045123%	\$ -
Large Industrial		3.7506	-	0.4743398%	\$ -
Total	\$ 71,563,082		\$ 141,694,902		\$ 179,200
Approved 2022 Levy \$ 179,200 (divided by weighted assessment) = 0.00126469 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	12,577,900	1.9800	24,904,242	0.0000000%	\$ -
Industrial		3.1985	-	0.0000000%	\$ -
Large Industrial		3.7506	-	0.0000000%	\$ -
Total	\$ 12,577,900		\$ 24,904,242		\$ -
Approved 2022 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	0.0948505%	\$ 34,500
Industrial		3.1985	-	0.1532224%	\$ -
Large Industrial		3.7506	-	0.1796719%	\$ -
Total	\$ 36,373,042		\$ 72,018,623		\$ 34,500
Approved 2022 Levy \$ 34,500 (divided by weighted assessment) = 0.00047904 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	25,091,000	1.9800	49,680,180	0.0000000%	\$ -
Industrial		3.1985	-	0.0000000%	\$ -
Large Industrial		3.7506	-	0.0000000%	\$ -
Total	\$ 25,091,000		\$ 49,680,180		\$ -
Approved 2022 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	51,714,500	1.9800	102,394,710	0.1899717%	\$ 98,243
Industrial	719,200	3.1985	2,300,370	0.3068822%	\$ 2,207
Large Industrial		3.7506	-	0.3598566%	\$ -
Total	\$ 52,433,700		\$ 104,695,080		\$ 100,450
Approved 2022 Levy \$ 100,450 (divided by weighted assessment) = 0.00095945 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	29,619,818	1.9800	58,647,240	0.4490237%	\$ 133,000
Industrial		3.1985	-	0.7253574%	\$ -
Large Industrial		3.7506	-	0.8505696%	\$ -
Total	\$ 29,619,818		\$ 58,647,240		\$ 133,000
Approved 2022 Levy \$ 133,000 (divided by weighted assessment) = 0.00226780 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	18,063,417	1.9800	35,765,566	0.2677561%	\$ 48,366
Industrial	146,600	3.1985	468,902	0.4325359%	\$ 634
Large Industrial		3.7506	-	0.5072009%	\$ -
Total	\$ 18,210,017		\$ 36,234,468		\$ 49,000
Approved 2022 Levy \$ 49,000 (divided by weighted assessment) = 0.00135230 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	32,851,489	1.9800	65,045,948	0.3805003%	\$ 125,000
Industrial		3.1985	-	0.6146640%	\$ -
Large Industrial		3.7506	-	0.7207681%	\$ -
Total	\$ 32,851,489		\$ 65,045,948		\$ 125,000
Approved 2022 Levy \$ 125,000 (divided by weighted assessment) = 0.00192172 tax rate at tax ratio of 1.00					