

**Authority:** Item 2, Audit, Finance and Administration  
Committee Report 23-012 (FCS23089)  
CM: August 18, 2023  
Ward: City Wide  
Written approval of this by-law was given by  
Mayoral Decision MDE-2023-01 dated  
August 18, 2023

**Bill No. 154**

## **CITY OF HAMILTON**

### **BY-LAW NO. 23-**

#### **A By-law to Repeal and Replace By-law No. 13-064, being a By-Law for the Delegation of Authority to the Treasurer and Deputy Treasurers for Assessment Appeals**

**WHEREAS** sections 8, 9 and 10 of the *Municipal Act, 2001* authorize the City of Hamilton to pass by-laws necessary or desirable for municipal purposes and, in particular, paragraph 3 of subsection 10(2) authorizes by-laws respecting the financial management of the municipality;

**AND WHEREAS** section 40 of the *Assessment Act* authorizes a municipality to appeal to the Assessment Review Board:

(a) on the basis that:

- (i) the current value of the person's land or another person's land is incorrect;
- (ii) the person or another person was wrongly placed on or omitted from the assessment roll;
- (iii) the person or another person was wrongly placed on or omitted from the roll in respect of school support;
- (iv) the classification of the person's land or another person's land is incorrect;
- (v) for land, portions of which are in different classes of real property, the determination of the share of the value of the land that is attributable to each class is incorrect; or

(b) on such other basis as the Minister may prescribe.

**AND WHEREAS** a taxing authority may make an application to review to the Payments- in-Lieu-of- Taxes Dispute Advisory Panel, established under s. 11.1 of the *Payment-in- Lieu-of-Taxes Act* (Canada), if the taxing authority is in disagreement with a Payment- in-Lieu-of-Taxes it has received;

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

1. In this By-law, "proceedings" means any court or tribunal proceeding related to municipal taxation including without limitation: property assessment, taxation, or the collection of taxes commenced under the *Assessment Act*, *Municipal Act* or the *Payment-in-Lieu-of-Taxes Act* (Canada).
2. The Treasurer and the Deputy Treasurers are delegated the authority to commence, maintain and settle proceedings on behalf of the City of Hamilton, subject to such direction as may be given by Council or the appropriate Standing Committee of the City of Hamilton from time to time.
3. The Treasurer's and the Deputy Treasurers' authority to commence, maintain and settle proceedings includes but is not limited to the authority to:
  - (a) initiate proceedings or participate in proceedings initiated by another party;
  - (b) negotiate and execute Minutes of Settlement; and
  - (c) withdraw from proceedings.
4. The Treasurer and the Deputy Treasurers shall use the most efficient combination of staff and external resources, as required, when exercising their delegated authority under this By-law, and, in so doing, may make further delegations.
5. The Treasurer's and the Deputy Treasurers' exercise of their delegated authority under this By-law shall be reported to Council or the appropriate Standing Committee of the City of Hamilton at least once in a calendar year.
6. This By-Law comes into force on the date of its passing.

**PASSED** this 18<sup>th</sup> day of August, 2023.

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A. Horwath  
Mayor

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A. Holland  
City Clerk