Authority: Item 8.1, Special Council Minutes 25-007 (FCS25023)

CM: May 7, 2025 Ward: City Wide

Bill No. 086

CITY OF HAMILTON BY-LAW NO. 25-

To Set and Levy the Rates of Taxation for the Year 2025

WHEREAS the *Municipal Act, 2001*, provides the authority for the Council of the City of Hamilton to levy on the whole rateable property according to the last returned assessment roll for the current year, the tax rates required for Municipal and Education purposes; and

WHEREAS the total taxable assessable property according to the last returned assessment roll is \$ 1,243,889,437; and

WHEREAS subsection 307(2) of the *Municipal Act, 2001* provides that for each municipal levy, the tax rates to be levied on the different classes of property shall be in the same proportion to each other as the tax ratios established under section 308 of the *Municipal Act* for the property classes are to each other; and

WHEREAS section 312 of the *Municipal Act, 2001* provides for the passing of a by-law which levies a separate tax rate on the rateable assessment in each property class in the local municipality for local municipality purposes to raise the general municipal levy; and

WHEREAS City of Hamilton By-law No. 25-084 establishes optional property classes within the City of Hamilton; and

WHEREAS City of Hamilton By-law No. 25-085 establishes tax ratios and tax reductions for the 2025 taxation year; and

WHEREAS section 15 of the *City of Hamilton Act, 1999* provides for the establishment of one or more municipal service areas and the ability to levy one or more special municipality levies in the municipal service areas for the purpose of raising all or part of its costs for services including public transportation, fire protection and prevention and storm sewer services; and

WHEREAS sections 12 of the *City of Hamilton Act*, 1999 provide for the establishment of merged areas and the taxation within these merged areas for special services and other adjustments to the general municipality levy; and

WHEREAS section 326 of the *Municipal Act, 2001* provides for the identification of special services and for taxation in the form of a special municipal levy for these special services; and

WHEREAS the *Education Act* provides the tax rates for education purposes.

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

- 1. For the purposes of this By-law the Transit/Urban, means the area shown on Schedule "E" attached to this By-law.
- 2. For the purposes of this By-law the No Transit/Rural, means the area shown on Schedule "E" attached to this By-law.
- 3. For the purposes of this By-law the Full Time Fire Area means the area shown on Schedule "F" attached to this By-law.
- 4. For the purposes of this By-law the Volunteer Fire Area means the area shown on Schedule "F" attached to this By-law.
- 5. For the purposes of this By-law the Composite Fire Area means the area shown on Schedule "F" attached to this By-law.
- 6. For the purposes of this By-law the Commercial Property Class is comprised of the following Property Classes and related subclasses: Commercial, Office Building, Shopping Centre, and Parking Lot.
- 7. For the purposes of this By-law the Industrial Property Class is comprised of the Industrial Property Class and related subclasses.
- 8. For the purposes of this By-law the Large Industrial Property Class is comprised of the Large Industrial Property Class and related subclasses.
- 9.
 (a) The sum of \$ 1,243,889,437, as set out in Schedule "A" attached to this By-law, is adopted as the amount required for general and special municipal levies for the 2025 taxation year.
 - (b) The Council of the City of Hamilton adopts transit, fire, parkland purchases and special infrastructure re-investment as special services for the 2025 taxation year.
 - (c) The levies for Municipal and Education purposes as set out in Schedule "B" attached to this By-law, shall be collected on the rateable property of the City of Hamilton.
- 10. For Municipal and Education purposes the Tax Rates set out in Schedule "C" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment, the Aggregate Extraction Assessment and the Landfill Assessment and the applicable subclasses for general municipal and education levies as set out therein on the ratable property in the City of Hamilton.

10.

(a) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Transit Tax Rates set out in Schedule "D1" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment, the Aggregate Extraction Assessment and the Landfill Assessment and the applicable subclasses in the Transit/Urban Area and upon roll numbers:

2518902220608500000, 2518902220494050000, 2518902220618000000 and 2518902220716600000

(known respectively as Canada Bread, Country Wide Recycling, Maple Leaf and Sarnia Developments) for Transit purposes as set out therein.

(b) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Full Time Fire Tax Rates set out in Schedule "D2" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment , the Aggregate Extraction Assessment and the Landfills Assessment and the applicable subclasses in the Full Time Fire Area and upon roll numbers:

for Fire purposes as set out therein.

- (c) For the purposes of calculating the payment in lieu of taxes for roll numbers 251890231020100 and 25189023103220 subsection 10(g) shall apply.
- (d) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Volunteer Fire Tax Rates set out in Schedule "D2" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment,

the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment , the Aggregate Extraction Assessment and the Landfills Assessment and the applicable subclasses in the Volunteer Fire Area for Fire purposes as set out therein.

- (e) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Composite Fire Tax Rates set out in Schedule "D2" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment, the Aggregate Extraction Assessment and the Landfills Assessment and the applicable subclasses in the Full Time to Composite Fire Area for Fire purposes as set out therein.
- (f) In addition to the Tax Rates levied on Schedule "C" attached to this By-law the Parkland Purchase Tax Rates set out in Schedule "D3" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment the Aggregate Extraction Assessment and the Landfills Assessment and the applicable subclasses in the former municipalities of Stoney Creek, Hamilton, Ancaster and Dundas for Parkland Purchase purposes as set out therein.
- (g) In addition to the Tax Rates levied on "C" attached to this By-law the Infrastructure Renewal Tax Rates set out in Schedule "D4" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Commercial Assessment, the Parking Lot and Vacant Land Assessment, the Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment, the Managed Forest Assessment, the Aggregate Extraction Assessment and the Landfills Assessment and the applicable subclasses in the former municipality of Hamilton for Infrastructure Renewal purposes as set out therein.
- 11. 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.
- 12. All property taxes and special levies other than those levied by interim levy, shall be paid in two instalments, the first due July 2, 2025 and the second due September 30, 2025, or 21 days after an instalment tax bill is mailed out, whichever is later.
- 13. 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 shall be 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.

- 14. 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.
- 15. The Treasurer is authorized and directed to serve personally or to mail or cause to be mailed, notices of the taxes levied by this By-law to the person or persons taxed at the address of the resident or place of business of such person.
- 16. The Treasurer is authorized to accept part payment from time to time on account of any taxes due, or alternatively are authorized to refuse acceptance of any such part payment.
- 17. Schedules "A", "B", "C" "D1", "D2" "D3", "D4" attached to this By-law, form part of this By-law.
- 18. This By-law is deemed to have come into force on January 1st, 2025.

PASSED this 7th day of May	, 2025.	
A. Horwath	M. Trennum	
Mayor	City Clerk	

BY-LAW NO. 25-086

Schedule "A" Page 1 of 1

2025 LEVY
39,997,260
285,720,682
7,733,171
17,363,206
52,442,591
23,148,552
37,481,489
7,769,531
49,144,772
54,884,997
575,686,250
211,139,649
197,128,849
31,000,000
1,014,954,749
96,748,993
2,165,537
116,591,288
13,428,870
228,934,688
1,243,889,437

Note: Each respective budget includes related Capital Financing

Anomalies in totals due to rounding

CITY OF HAMILTON BY-LAW NO. 25-086

Schedule "B" Page 1 of 1

2025 TAX RATES AND LEVY - TOTAL TAX LEVY

Property Class		General Levy	Transit Levy	Fire Levy	Parkland Purchase Levy	Infrastructure Renewal Levy	Education Levy	Total All Levies
Residential	RT	717,938,316	64,686,992	80,588,131	1,519,183	8,692,357	108,289,016	981,713,996
Farmland Awaiting Development - Com	C1	20,389	714	1,364	53	-	3,075	25,595
Farmland Awaiting Development - Multi-Res	M1	33,654	2,384	3,129	28	-	5,076	44,270
New Multi-Residential	NT	7,340,302	1,040,691	1,028,076	16,676	178,967	1,107,162	10,711,874
Multi-Residential	MT	57,999,721	7,907,306	8,275,350	126,173	1,313,004	4,374,145	79,995,699
Commercial	CT	121,805,883	12,727,919	14,575,080	272,547	1,800,189	53,369,310	204,550,928
- excess land	CU	1,965,892	180,038	204,402	4,536	22,762	861,357	3,238,987
- small-scale on farm	C7, C0	10,681	24	596	17	-	1,170	12,488
Commercial - Office Building	DT	4,005,077	531,569	546,743	10,363	86,293	1,754,827	6,934,871
- excess land	DU	2,629	385	373	7	66	1,152	4,612
Commercial - Parking Lot	GT	1,501,176	218,637	216,189	3,432	37,482	657,741	2,634,656
- vacant land	CX	4,367,085	472,088	530,241	11,158	67,581	1,913,440	7,361,593
Commercial - Shopping	ST	39,958,392	4,547,017	4,983,443	94,385	669,198	17,507,790	67,760,225
- excess land	SU	394,459	32,979	39,472	533	4,547	172,833	644,823
Industrial	IT	21,005,198	1,792,861	2,211,912	45,673	232,017	6,250,080	31,537,739
- vacant land, excess land,	IU, IX	4,582,976	252,555	464,939	6,954	23,815	1,363,661	6,694,899
- small-scale on farm	17, 10	5,575	194	396	14	-	415	6,594
Industrial - Large	LT	21,200,452	2,027,921	2,201,626	39,258	246,401	5,379,552	31,095,210
- excess land	LU	670,660	85,205	85,009	1,671	13,348	170,178	1,026,072
Aggregate Extraction	VT	570,736	-	21,942	191	-	117,522	710,391
Pipelines	PT	6,560,454	233,040	471,635	9,223	40,622	3,171,256	10,486,230
Landfills	HT	155,195	8,464	10,383	383	-	45,338	219,764
Farm	FT	2,807,092	-	128,289	3,006	211	599,042	3,537,640
Managed Forests	TT	52,756	-	2,570	74	9	7,957	63,366
TOTAL		1,014,954,749	96,748,983	116,591,288	2,165,537	13,428,870	207,123,095	1,451,012,523

Total City Levy 1,243,889,437

BY-LAW NO. 25-086

2025 TAX RATES AND LEVY - GENERAL PURPOSES AND SCHOOL (EDUCATION) PURPOSES

Schedule "C" Page 1 of 1

						GENERAL RA	TES AND LEVY							
			Other	Other	Provincially	Provincially	Provincially	Provincially			Total	General		
Property Class		Current Value	General	General	Shared	Shared	Legislated	Legislated	Police	Police	Municipal	Municipal	Education	Education
			D-4-		Programs Rate	Programs	Impacts	Impacts	D-4-		D-4-		Rate	1
		Assessment	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy	Rate	Levy
	RT	70,777,134,434	0.00575352	407,217,383	0.00197014	139,441,048	0.00030982	21,928,158	0.00211017	149,351,726	0.01014365	717,938,315	0.00153000	108,289,016
Farmland Awaiting	C1	2,680,000	0.00431514	11,565	0.00147761	3,960	0.00023236	623	0.00158263	4,241	0.00760774	20,389	0.00114750	3,075
Development - Com		, ,		,		·				,		, i		,
Farmland Awaiting Development - Multi-Res	M1	4,423,600	0.00431514	19,088	0.00147761	6,536	0.00023236	1,028	0.00158263	7,001	0.00760774	33,654	0.00114750	5,076
	NT	723,635,371	0.00575352	4,163,448	0.00197014	1,425,665	0.00030982	224,197	0.00211017	1,526,993	0.01014365	7,340,302	0.00153000	1,107,162
Multi-Residential	MT	2,858,918,367	0.01150703	32,897,666	0.00394029	11,264,954	0.00061964	1,771,499	0.00422034	12,065,603	0.02028730	57,999,721	0.00153000	4,374,145
													-	
	CT	6,064,694,341	0.01139196	69,088,767	0.00390088	23,657,659	0.00061344	3,720,346	0.00417813	25,339,111	0.02008442	121,805,883	0.00880000	53,369,310
	CU	97,881,431	0.01139196	1,115,062	0.00390088	381,824	0.00061344	60,045	0.00417813	408,962	0.02008442	1,965,892	0.00880000	861,357
- small-scale on farm Commercial - Office Building	C7, C0	531,800 199,412,117	0.01139196 0.01139196	6,058 2,271,695	0.00390088 0.00390088	2,074 777,883	0.00061344 0.00061344	326 122,328	0.00417813 0.00417813	2,222 833,171	0.02008442 0.02008442	10,681 4,005,077	0.00220000 0.00880000	1,170 1,754,827
3	DU	130,900	0.01139196	1.491	0.00390088	511	0.00061344	122,328	0.00417813	547	0.02008442	2,629	0.00880000	1,754,627
	GT	74,743,300	0.01139196	851,473	0.00390088	291,565	0.00061344	45,851	0.00417813	312,288	0.02008442	1,501,176	0.00880000	657,741
	CX	217,436,400	0.01139196	2,477,027	0.00390088	848,194	0.00061344	133,385	0.00417813	908,479	0.02008442	4,367,085	0.00880000	1,913,440
	ST	1,989,521,603	0.01139196	22,664,554	0.00390088	7,760,890	0.00061344	1,220,459	0.00417813	8,312,490	0.02008442	39,958,392	0.00880000	17,507,790
	SU	19,640,071	0.01139196	223,739	0.00390088	76,614	0.00061344	12,048	0.00417813	82,059	0.02008442	394,459	0.00880000	172,833
													-	-
													-	
Industrial	IT	710,236,336	0.01677502	11.914.229	0.00574417	4,079,719	0.00090331	641,567	0.00615243	4.369.683	0.02957494	21,005,198	0.00880000	6,250,080
	IU, IX	154,961,456	0.01677502	2,599,482	0.00574417	890,125	0.00090331	139,979	0.00615243	953,390	0.02957494	4,582,976	0.00880000	1,363,661
, , ,	- /	-	-	-	-	-	-	-	-	-	-	-	-	-
- small-scale on farm	17, 10	188,500	0.01677502	3,162	0.00574417	1,083	0.00090331	170	0.00615243	1,160	0.02957494	5,575	0.00220000	415
	LT	611,312,708	0.01967075	12,024,978	0.00673574	4,117,642	0.00105925	647,530	0.00721448	4,410,301	0.03468021	21,200,452	0.00880000	5,379,552
- excess land	LU	19,338,414	0.01967075	380,401	0.00673574	130,258	0.00105925	20,484	0.00721448	139,517	0.03468021	670,660	0.00880000	170,178
Aggregate Extraction	VT	22,998,400	0.01407592	323,724	0.00481993	110,851	0.00075797	17,432	0.00516251	118,729	0.02481633	570,736	0.00511000	117,522
	PT	360,370,000	0.01032582	3,721,115	0.00353581	1,274,199	0.00055603	200,377	0.00378711	1,364,762	0.01820477	6,560,454	0.00880000	3,171,256
	HT	5,152,100	0.01708572	88,027	0.00585056	30,143	0.00092005	4,740	0.00626639	32,285	0.03012272	155,195	0.00880000	45,338
	FT	1,566,123,431	0.00101665	1,592,194	0.00034812	545,205	0.00005475	85,738	0.00037287	583,956	0.00179238	2,807,092	0.00038250	599,042
9	TT	20,803,600	0.00143838	29,923	0.00049254	10,247	0.00007745	1,611	0.00052754	10,975	0.00253591	52,756	0.00038250	7,957
TOTAL		86,502,268,680		575,686,251		197,128,849		31,000,000		211,139,649		1,014,954,749		207,123,095

Schedule "D1"

2025 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Transit

Page 1 of 3

Table 1 - Stoney Creek

		Current Value		
Property Class		Assessment	Transit	Transit
		URBAN	Rate	Levy
Residential	RT	10,569,766,218	0.00055319	5,847,103
Farmland Awaiting Development - Com	C1	-	0.00041489	-
Farmland Awaiting Development - Multi-Res	M1	1,472,000	0.00041489	611
New Multi-Residential	NT	24,676,000	0.00055319	13,651
Multi-Residential	MT	195,301,500	0.00110638	216,078
Commercial	CT	940,099,156	0.00109532	1,029,708
- excess land	CU	18,000,686	0.00109532	19,716
- small-scale on farm	C7, C0	7,000	0.00109532	8
Commercial - Office Building	DT	15,587,338	0.00109532	17,073
- excess land	DU	-	0.00109532	=
Commercial - Parking Lot	GT	792,500	0.00109532	868
- vacant land	CX	34,922,000	0.00109532	38,251
Commercial - Shopping	ST	288,636,602	0.00109532	316,149
- excess land	SU	1,362,800	0.00109532	1,493
Industrial	IT	204,131,018	0.00161289	329,241
 vacant land, excess land, 	IU, IX	28,208,000	0.00161289	45,496
- small-scale on farm	17, 10	100,000	0.00161289	161
Industrial - Large	LT	135,438,800	0.00189131	256,157
- excess land	LU	3,829,100	0.00189131	7,242
Aggregate Extraction	VT	-	0.00135338	-
Pipelines	PT	-	0.00099281	-
Landfills	HT	5,152,100	0.00164276	8,464
Farm	FT	32,957,080	-	-
Managed Forests	TT	323,900	-	-
TOTAL		12,500,763,798		8,147,471

Table 2 - Hamilton

Property Class		Current Value Assessment	Transit	Transit
Topolly Glass		URBAN	Rate	Levy
Residential	RT	32,527,382,529	0.00153307	49,866,752
Farmland Awaiting Development - Com	C1	-	0.00114980	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00114980	-
New Multi-Residential	NT	669,706,771	0.00153307	1,026,707
Multi-Residential	MT	2,456,674,567	0.00306614	7,532,508
Commercial	CT	3,402,235,753	0.00303548	10,327,413
- excess land	CU	43,019,229	0.00303548	130,584
- small-scale on farm	C7, C0	-	0.00303548	-
Commercial - Office Building	DT	163,088,369	0.00303548	495,051
- excess land	DU	125,000	0.00303548	379
Commercial - Parking Lot	GT	70,837,700	0.00303548	215,026
- vacant land	CX	127,724,400	0.00303548	387,705
Commercial - Shopping	ST	1,264,739,348	0.00303548	3,839,089
- excess land	SU	8,594,271	0.00303548	26,088
Industrial	IT	297,783,847	0.00446984	1,331,045
- vacant land, excess land,	IU, IX	30,565,200	0.00446984	136,621
- small-scale on farm	17, 10	-	0.00446984	-
Industrial - Large	LT	269,691,000	0.00524143	1,413,566
- excess land	LU	14,609,900	0.00524143	76,577
Aggregate Extraction	VT	_	0.00375064	-
Pipelines	PT	84,699,000	0.00275140	233,040
Landfills	HT	-	0.00455263	-
Farm	FT	4,476,100	-	-
Managed Forests	TT	134,700	-	-
TOTAL		41,436,087,684		77,038,152

Schedule "D1"

Page 2 of 3

2025 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Transit

Table 3 - Ancaster

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	7,982,392,028	0.00049802	3,975,406
Farmland Awaiting Development - Com	C1	1,224,000	0.00037352	457
Farmland Awaiting Development - Multi-Res	M1	-	0.00037352	-
New Multi-Residential	NT	-	0.00049802	-
Multi-Residential	MT	14,829,000	0.00099604	14,770
Commercial	CT	559,166,584	0.00098608	551,385
- excess land	CU	13,935,800	0.00098608	13,742
- small-scale on farm	C7, C0	16,700	0.00098608	16
Commercial - Office Building	DT	16,687,110	0.00098608	16,455
- excess land	DU	5,900	0.00098608	6
Commercial - Parking Lot	GT	704,100	0.00098608	694
- vacant land	CX	30,031,300	0.00098608	29,613
Commercial - Shopping	ST	180,959,203	0.00098608	178,441
- excess land	SU	498,000	0.00098608	491
Industrial	IT	52,034,500	0.00145204	75,556
- vacant land, excess land,	IU, IX	16,765,500	0.00145204	24,344
- small-scale on farm	17, 10	22,400	0.00145204	33
Industrial - Large	LT	28,141,900	0.00170269	47,917
- excess land	LU	738,100	0.00170269	1,257
Aggregate Extraction	VT	-	0.00121841	-
Pipelines	PT	-	0.00089380	-
Landfills	HT	-	0.00147893	-
Farm	FT	13,842,500	-	-
Managed Forests	TT	-	-	-
TOTAL		8,911,994,625		4,930,584

Table 4 - Dundas

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	3,715,858,732	0.00042936	1,595,457
Farmland Awaiting Development - Com	C1	-	0.00032202	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00032202	-
New Multi-Residential	NT	241,200	0.00042936	104
Multi-Residential	MT	146,203,000	0.00085873	125,549
Commercial	CT	161,776,932	0.00085014	137,533
- excess land	CU	1,319,176	0.00085014	1,121
- small-scale on farm	C7, C0	-	0.00085014	-
Commercial - Office Building	DT	2,872,700	0.00085014	2,442
- excess land	DU	-	0.00085014	-
Commercial - Parking Lot	GT	2,409,000	0.00085014	2,048
- vacant land	CX	3,327,900	0.00085014	2,829
Commercial - Shopping	ST	30,974,500	0.00085014	26,333
- excess land	SU	-	0.00085014	-
Industrial	IT	17,813,820	0.00125186	22,300
- vacant land, excess land,	IU, IX	2,628,900	0.00125186	3,291
- small-scale on farm	17, 10	-	0.00125186	-
Industrial - Large	LT	-	0.00146796	-
- excess land	LU	-	0.00146796	-
Aggregate Extraction	VT	-	0.00105044	_
Pipelines	PT	-	0.00077058	-
Landfills	HT	-	0.00127505	-
Farm	FT	11,400	-	-
Managed Forests	TT	441,500	-	-
TOTAL		4,085,878,760		1,919,008

Schedule "D1" Page 3 of 3

2025 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Transit

Table 5 - Flamborough

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	4,650,871,248	0.00023495	1,092,704
Farmland Awaiting Development - Com	C1	1,456,000	0.00017621	257
Farmland Awaiting Development - Multi-Res	M1	-	0.00017621	-
New Multi-Residential	NT	976,000	0.00023495	229
Multi-Residential	MT	39,160,300	0.00046989	18,401
Commercial	CT	264,695,486	0.00046519	123,135
- excess land	CU	5,402,500	0.00046519	2,513
- small-scale on farm	C7, C0	-	-	-
Commercial - Office Building	DT	1,176,600	0.00046519	547
- excess land	DU	-	0.00046519	-
Commercial - Parking Lot	GT	-	0.00046519	-
- vacant land	CX	13,534,100	0.00046519	6,296
Commercial - Shopping	ST	122,651,490	0.00046519	57,057
- excess land	SU	7,547,600	0.00046519	3,511
Industrial	IT	45,309,300	0.00068501	31,037
- vacant land, excess land,	IU, IX	24,763,000	0.00068501	16,963
- small-scale on farm	17, 10	-	-	-
Industrial - Large	LT	91,616,008	0.00080326	73,591
- excess land	LU	161,314	0.00080326	130
Aggregate Extraction	VT	-	0.00057479	-
Pipelines	PT	-	0.00042166	-
Landfills	HT	-	0.00069770	-
Farm	FT	3,239,200	-	-
Managed Forests	TT	-	-	-
TOTAL		5,272,560,146		1,426,371

Property Class		Current Value Assessment URBAN	Transit Rate	Transit Levy
Residential	RT	2,883,218,181	0.00080104	2,309,570
Farmland Awaiting Development - Com	C1	-	0.00060078	-
Farmland Awaiting Development - Multi-Res	M1	2,951,600	0.00060078	1,773
New Multi-Residential	NT	-	0.00080104	-
Multi-Residential	MT	-	0.00160208	-
Commercial	CT	352,285,444	0.00158606	558,745
- excess land	CU	7,793,756	0.00158606	12,361
- small-scale on farm	C7, C0	6,000	-	-
Commercial - Office Building	DT	-	0.00158606	-
- excess land	DU	-	0.00158606	-
Commercial - Parking Lot	GT	-	0.00158606	-
- vacant land	CX	4,662,000	0.00158606	7,394
Commercial - Shopping	ST	81,931,700	0.00158606	129,948
- excess land	SU	880,400	0.00158606	1,396
Industrial	IT	1,575,800	0.00233552	3,680
- vacant land, excess land,	IU, IX	11,063,700	0.00233552	25,839
- small-scale on farm	17, 10	-	-	-
Industrial - Large	LT	86,425,000	0.00273868	236,690
- excess land	LU	-	0.00273868	-
Aggregate Extraction	VT	-	0.00195973	-
Pipelines	PT	-	0.00143762	-
Landfills	HT	-	0.00237878	-
Farm	FT	3,819,700	-	-
Managed Forests	TT	-	-	-
		3,436,613,281		3,287,398

2025 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Fire

Schedule "D2" Page 1 of 2

Table 1 - City-wide

Property Class		Current Value Assessment FULL TIME	Full Time Fire Rate	Full Time Fire Levy
Residential	RT	43,685,080,657	0.00147342	64,366,678
Farmland Awaiting Development - Com	C1	-	0.00110507	-
Farmland Awaiting Development - Multi-Res	M1	1,472,000	0.00110507	1,627
New Multi-Residential	NT	686,082,971	0.00147342	1,010,892
Multi-Residential	MT	2,767,409,567	0.00294685	8,155,139
Commercial	CT	4,179,840,072	0.00291738	12,194,186
- excess land	CU	49,355,161	0.00291738	143,988
- small-scale on farm	C7, C0	23,700	0.00291738	69
Commercial - Office Building	DT	177,158,832	0.00291738	516,840
- excess land	DU	125,000	0.00291738	365
Commercial - Parking Lot	GT	73,557,700	0.00291738	214,596
- vacant land	CX	152,277,900	0.00291738	444,253
Commercial - Shopping	ST	1,473,412,214	0.00291738	4,298,505
- excess land	SU	8,594,271	0.00291738	25,073
Industrial	IT	364,553,668	0.00429593	1,566,099
 vacant land, excess land, 	IU, IX	69,290,756	0.00429593	297,669
- small-scale on farm	17, 10	22,400	0.00429593	96
Industrial - Large	LT	288,236,900	0.00503750	1,451,995
- excess land	LU	14,772,000	0.00503750	74,414
Aggregate Extraction	VT	-	0.00360472	-
Pipelines	PT	114,525,000	0.00264435	302,844
Landfills	HT	-	0.00437550	-
Farm	FT	24,565,000	0.00026035	6,396
Managed Forests	TT	672,500	0.00036836	248
TOTAL		54,131,028,269		95,071,969

Current Value Assessment	Volunteer Fire	Volunteer Fire
VOLUNTEER	Rate	Levy
7,311,455,545	0.00038256	2,797,050
-	0.00028692	-
_	0.00028692	-
28,035,400	0.00038256	10,725
6,750,000	0.00076511	5,165
259,071,826	0.00075746	196,237
8,175,453	0.00075746	6,193
265,300	0.00075746	201
-	0.00075746	-
-	0.00075746	-
-	0.00075746	-
2,675,700	0.00075746	2,027
14,647,060	0.00075746	11,095
757,000	0.00075746	573
44,244,550	0.00111539	49,350
2,604,700	0.00111539	2,905
33,300	0.00111539	37
-	0.00130793	-
-	0.00130793	-
22,422,200	0.00093592	20,985
245,845,000	0.00068657	168,791
-	0.00113605	-
1,203,521,551	0.00006760	81,355
14,773,800	0.00009564	1,413
9,165,278,385		3,354,102

BY-LAW NO. 25-086

Table 2 - City-wide

Property Class		Current Value Assessment COMPOSITE	FT to Composite Fire Rate	FT to Composite Fire Levy
Residential	RT	19,780,598,232	0.00067867	13,424,403
Farmland Awaiting Development - Com	C1	2,680,000	0.00050900	1,364
Farmland Awaiting Development - Multi-Res	M1	2,951,600	0.00050900	1,502
New Multi-Residential	NT	9,517,000	0.00067867	6,459
Multi-Residential	MT	84,758,800	0.00135733	115,046
Commercial	CT	1,625,782,443	0.00134376	2,184,657
- excess land	CU	40,350,817	0.00134376	54,222
- small-scale on farm	C7, C0	242,800	0.00134376	326
Commercial - Office Building	DT	22,253,285	0.00134376	29,903
- excess land	DU	5,900	0.00134376	8
Commercial - Parking Lot	GT	1,185,600	0.00134376	1,593
- vacant land	CX	62,482,800	0.00134376	83,962
Commercial - Shopping	ST	501,462,329	0.00134376	673,844
- excess land	SU	10,288,800	0.00134376	13,826
Industrial	IT	301,438,118	0.00197872	596,463
 vacant land, excess land, 	IU, IX	83,066,000	0.00197872	164,365
- small-scale on farm	17, 10	132,800	0.00197872	263
Industrial - Large	LT	323,075,808	0.00232029	749,631
- excess land	LU	4,566,414	0.00232029	10,595
Aggregate Extraction	VT	576,200	0.00166035	957
Pipelines	PT	-	0.00121800	-
Landfills	HT	5,152,100	0.00201537	10,383
Farm	FT	338,036,880	0.00011992	40,537
Managed Forests	TT	5,357,300	0.00016967	909
TOTAL		23,205,962,026		18,165,217

Schedule "D2" Page 2 of 2

2025 Tax Rates and Levy - Special Municipal Levy - Parkland Purchase

Table 1 - Stoney Creek

Property Class		Current Value Assessment TOTAL	Parkland Purchase Rate	Parkland Purchase Levy
Residential	RT	10,944,553,218	0.00002503	273,979
Farmland Awaiting Development - Com	C1	-	0.00001878	-
Farmland Awaiting Development - Multi-Res	M1	1,472,000	0.00001878	28
New Multi-Residential	NT	24,676,000	0.00002503	618
Multi-Residential	MT	195,301,500	0.00005007	9,778
Commercial	CT	965,271,256	0.00004957	47,845
- excess land	CU	18,626,686	0.00004957	923
- small-scale on farm	C7, C0	96,300	0.00004957	5
Commercial - Office Building	DT	15,587,338	0.00004957	773
- excess land	DU	-	0.00004957	-
Commercial - Parking Lot	GT	792,500	0.00004957	39
- vacant land	CX	35,033,000	0.00004957	1,736
Commercial - Shopping	ST	288,636,602	0.00004957	14,307
- excess land	SU	1,362,800	0.00004957	68
Industrial	IT	208,803,118	0.00007299	15,240
- vacant land, excess land,	IU, IX	28,465,100	0.00007299	2,078
- small-scale on farm	17, 10	110,700	0.00007299	8
Industrial - Large	LT	135,438,800	0.00008559	11,592
- excess land	LU	3,829,100	0.00008559	328
Aggregate Extraction	VT	1,785,800	0.00006124	109
Pipelines	PT	20,046,000	0.00004493	901
Landfills	HT	5,152,100	0.00007434	383
Farm	FT	98,905,180	0.00000442	437
Managed Forests	TT	789,100	0.00000626	5
TOTAL		12,994,734,198		381,178

Residual Commercial is comprised of Commercial-Residual, Commercial-Office Building, Commercial-Shopping, Commercial (New Construction), Office Building (New Construction), Shopping (New Construction) and related subclasses

Residual Industrial is comprised of Industrial-Residual, Industrial (New Construction) and related subclasses **Large Industrial** is comprised of Industrial-Large, Large Industrial (New Construction) and related subclasses

2025 Tax Rates and Levy - Special Municipal Levy - Parkland

Schedule "D3" Page 2 of 4

Purchase Table 2 - Hamilton

Property Class		Current Value Assessment TOTAL	Parkland Purchase Rate	Parkland Purchase Levy
Residential	RT	32,527,382,529	0.00002398	780,069
Farmland Awaiting Development - Com	C1	-	0.00001799	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00001799	-
New Multi-Residential	NT	669,706,771	0.00002398	16,061
Multi-Residential	MT	2,456,674,567	0.00004796	117,832
Commercial	CT	3,402,235,753	0.00004748	161,552
- excess land	CU	43,019,229	0.00004748	2,043
- small-scale on farm	C7, C0	-	0.00004748	-
Commercial - Office Building	DT	163,088,369	0.00004748	7,744
- excess land	DU	125,000	0.00004748	6
Commercial - Parking Lot	GT	70,837,700	0.00004748	3,364
- vacant land	CX	127,724,400	0.00004748	6,065
Commercial - Shopping	ST	1,264,739,348	0.00004748	60,055
- excess land	SU	8,594,271	0.00004748	408
Industrial	IT	297,783,847	0.00006992	20,822
- vacant land, excess land,	IU, IX	30,565,200	0.00006992	2,137
- small-scale on farm	17, 10	-	0.00006992	-
Industrial - Large	LT	269,691,000	0.00008199	22,113
- excess land	LU	14,609,900	0.00008199	1,198
Aggregate Extraction	VT	-	0.00005867	-
Pipelines	PT	84,699,000	0.00004304	3,645
Landfills	HT	-	0.00007122	-
Farm	FT	4,476,100	0.00000424	19
Managed Forests	TT	134,700	0.00000600	1
TOTAL		41,436,087,684		1,205,133

BY-LAW NO. 25-086

2025 Tax Rates and Levy - Special Municipal Levy - Parkland Purchase Schedule "D3" Page 3 of 4

Table 3 - Ancaster

Property Class		Current Value Assessment TOTAL	Parkland Purchase Rate	Parkland Purchase Levy
Residential	RT	8,780,904,045	0.00005773	506,896
Farmland Awaiting Development - Com	C1	1,224,000	0.00004330	53
Farmland Awaiting Development - Multi-Res	M1	-	0.00004330	-
New Multi-Residential	NT	-	0.00005773	-
Multi-Residential	MT	14,829,000	0.00011545	1,712
Commercial	CT	583,291,667	0.00011430	66,670
- excess land	CU	14,031,600	0.00011430	1,604
- small-scale on farm	C7, C0	106,500	0.00011430	12
Commercial - Office Building	DT	16,687,110	0.00011430	1,907
- excess land	DU	5,900	0.00011430	1
Commercial - Parking Lot	GT	704,100	0.00011430	80
- vacant land	CX	30,031,300	0.00011430	3,433
Commercial - Shopping	ST	180,959,203	0.00011430	20,684
- excess land	SU	498,000	0.00011430	57
Industrial	IT	60,462,600	0.00016831	10,176
- vacant land, excess land,	IU, IX	16,765,500	0.00016831	2,822
- small-scale on farm	17, 10	37,000	0.00016831	6
Industrial - Large	LT	28,141,900	0.00019736	5,554
- excess land	LU	738,100	0.00019736	146
Aggregate Extraction	VT	576,200	0.00014123	81
Pipelines	PT	46,557,000	0.00010360	4,823
Landfills	HT	-	0.00017143	· -
Farm	FT	250,273,000	0.00001020	2,553
Managed Forests	TT	4,856,500	0.00001443	70
TOTAL		10,031,680,225		629,341

BY-LAW NO. 25-086

Schedule "D3"

2025 Tax Rates and Levy - Special Municipal Levy - Parkland Purchase Page 4 of 4

Table 4 - Dundas

Property Class		Current Value Assessment TOTAL		Parkland Purchase Rate	Parkland Purchase Levy
Residential	RT	3,877,898,814	-	0.00001077	(41,760)
Farmland Awaiting Development - Com	C1	-	-	0.00000808	-
Farmland Awaiting Development - Multi-Res	M1	-	-	0.00000808	-
New Multi-Residential	NT	241,200	-	0.00001077	(3)
Multi-Residential	MT	146,203,000	-	0.00002154	(3,149)
Commercial	CT	165,079,953	-	0.00002132	(3,520)
- excess land	CU	1,599,307	-	0.00002132	(34)
- small-scale on farm	C7, C0	-	-	0.00002132	-
Commercial - Office Building	DT	2,872,700	-	0.00002132	(61)
- excess land	DU	-	-	0.00002132	-
Commercial - Parking Lot	GT	2,409,000	-	0.00002132	(51)
- vacant land	CX	3,575,900	-	0.00002132	(76)
Commercial - Shopping	ST	30,974,500	-	0.00002132	(660)
- excess land	SU	-	-	0.00002132	-
Industrial	IT	18,003,477	-	0.00003140	(565)
- vacant land, excess land,	IU, IX	2,628,900	-	0.00003140	(83)
- small-scale on farm	17, 10	-	-	0.00003140	-
Industrial - Large	LT	-	-	0.00003682	-
- excess land	LU	-	-	0.00003682	-
Aggregate Extraction	VT	-	-	0.00002635	-
Pipelines	PT	7,594,000	-	0.00001933	(147)
Landfills	HT	-	-	0.00003198	-
Farm	FT	2,005,300	-	0.00000190	(4)
Managed Forests	TT	537,800	-	0.00000269	(1)
TOTAL		4,261,623,851			- 50,115

BY-LAW NO. 25-086

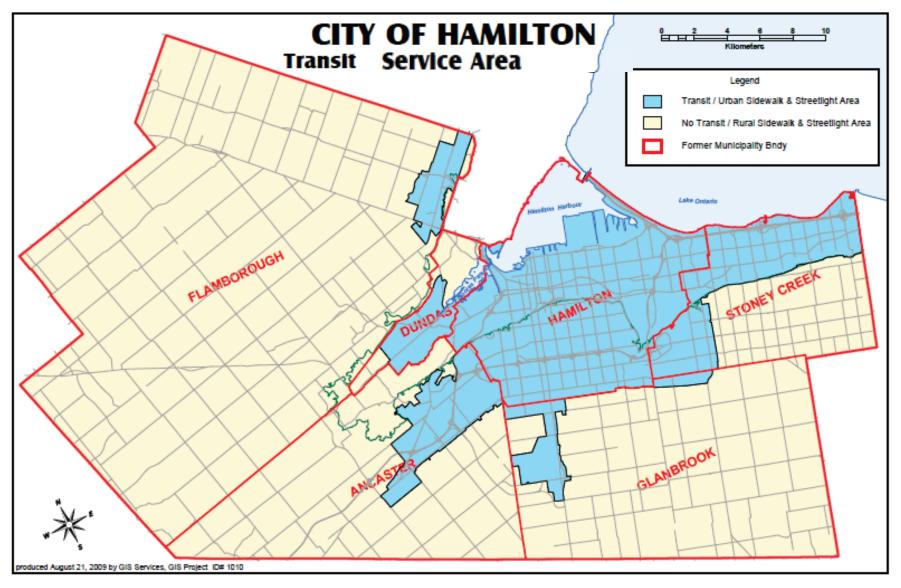
Schedule "D4"

Page 1 of 1

2025 TAX RATES AND LEVY - SPECIAL MUNICIPAL LEVY: Infrastructure Renewal

Table 1 - Hamilton

Property Class		Current Value Assessment TOTAL	Infrastructure Renewal Rate	Infrastructure Renewal Levy
Residential	RT	32,527,382,529	0.00026723	8,692,357
Farmland Awaiting Development - Com	C1	-	0.00020042	-
Farmland Awaiting Development - Multi-Res	M1	-	0.00020042	-
New Multi-Residential	NT	669,706,771	0.00026723	178,967
Multi-Residential	MT	2,456,674,567	0.00053446	1,313,004
Commercial	CT	3,402,235,753	0.00052912	1,800,189
- excess land	CU	43,019,229	0.00052912	22,762
- small-scale on farm	C7, C0	-	0.00052912	-
Commercial - Office Building	DT	163,088,369	0.00052912	86,293
- excess land	DU	125,000	0.00052912	66
Commercial - Parking Lot	GT	70,837,700	0.00052912	37,482
- vacant land	CX	127,724,400	0.00052912	67,581
Commercial - Shopping	ST	1,264,739,348	0.00052912	669,198
- excess land	SU	8,594,271	0.00052912	4,547
Industrial	IT	297,783,847	0.00077914	232,017
- vacant land, excess land,	IU, IX	30,565,200	0.00077914	23,815
- small-scale on farm	17, 10	-	0.00077914	-
Industrial - Large	LT	269,691,000	0.00091364	246,401
- excess land	LU	14,609,900	0.00091364	13,348
Aggregate Extraction	VT	-	0.00065378	-
Pipelines	PT	84,699,000	0.00047960	40,622
Landfills	HT	-	0.00079358	-
Farm	FT	4,476,100	0.00004722	211
Managed Forests	TT	134,700	0.00006681	9
TOTAL		41,436,087,684		13,428,870





CITY OF HAMILTON - FIRE RESPONSE TYPE

