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CM: May 7, 2025 Ward: City Wide

Bill No. 085

CITY OF HAMILTON
BY-LAW NO. 25-

To Establish Tax Ratios and Tax Reductions for the Year 2025

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to section 308 of the *Municipal Act, 2001*, S.O. 2001, c. 25, to establish tax ratios for the 2025 taxation year for the City of Hamilton; and

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class; and

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to section 308 of the *Municipal Act, 2001*, S.O. 2001, c. 25, to establish tax ratios for the 2025 taxation year for the City of Hamilton; and

WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class; and

WHEREAS the property classes have been prescribed by the *Assessment Act*, R.S.O. 1990, c. A.31 and by the Minister of Finance under Ontario Regulation 282/98; and

WHEREAS tax transition ratios have been prescribed by the Minister of Finance under Ontario Regulation 385/98; and

WHEREAS it is necessary for the Council of the City of Hamilton, pursuant to section 313 of the *Municipal Act, 2001*, S.O. 2001, c. 25, to establish tax rate reductions for prescribed property subclasses for the 2024 taxation year; and

WHEREAS the tax rate reductions applicable to each property subclass reduce the property tax amounts that would otherwise be levied for municipal purposes; and

WHEREAS the property subclasses for which tax rate reductions are to be established are in accordance with subsection 8(1) of the *Assessment Act*, R.S.O. 1990, c. A.31.

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

1. This By-law applies to all rateable property within the City of Hamilton.
2. For the 2025 taxation year, the tax ratio for property in:

i.	Residential	is 1.0000
ii.	Multi-Residential	is 2.0000
iii.	New Multi-Residential	is 1.0000
iv.	Commercial	is 1.9800
v.	Industrial - Large	is 3.4189
vi.	Industrial - Residual	is 2.9156
vii.	Pipelines	is 1.7947
viii.	Farmlands	is 0.1767
ix.	Farmland Awaiting Development	is 0.7500
x.	Managed Forests	is 0.2500
xi.	Landfills	is 2.9696
xii.	Aggregate Extraction	is 2.4465
xiii.	Farm	is 0.1767
3. For the 2025 taxation year, the tax rate reduction for:
 - (a) the first class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 25%;
 - (b) the second class of farmland awaiting development in the residential, multi-residential, commercial or industrial property classes is 0%;
 - (c) the excess land subclasses in the commercial property class is 0%;
 - (d) the excess land subclasses in the industrial property class is 0%;
 - (e) the vacant land subclass in the industrial property class is 0%;
 - (f) the excess land subclass in the large industrial property class is 0%;
4. Lands in a property tax class or subclass referred to in this By-law shall include all lands in said property tax class or subclass as provided for in Ontario Regulation 282/98.
5. This By-law is deemed to come into force as of January 1, 2025.

PASSED this 7th day of May, 2025.

A. Horwath
Mayor

M. Trennum
City Clerk