

Authority: Item 8.11, General Issues Committee Minutes 26-005, Report FCS26024
CM: April 1, 2026 Ward: City Wide

Bill No. 072

**CITY OF HAMILTON
BY-LAW NO. 26-**

**To Levy a Special Charge Upon the Rateable Property in the
Business Improvement Areas for the Year 2026**

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. 26-063 establishes optional property classes within the City of Hamilton; and

WHEREAS City of Hamilton By-law No. 26-065 establishes tax ratios and tax reductions for the 2026 taxation year; and

WHEREAS the City of Hamilton has created 14 Business Improvement Areas as listed in Schedule 1 attached to this By-law; and

WHEREAS the amount of money to be provided by the City of Hamilton for each of the 14 Business Improvement Areas' Boards of Management with an approved 2026 budget for the 2026 taxation year is set out in Schedule 1 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 1 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 14 Business Improvement Areas identified in City of Hamilton By-law 14-253. Any reference to Schedule 1 in this By-law means Schedule 1 attached to this By-law.
2. Within each Business Improvement Area identified in Schedule 1 the respective tax rate identified in Schedule 1 shall be levied upon the rateable properties for the tax classes and subclasses identified in the Schedule 1 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, 2026, and the second due September 30, 2026, 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 1 attached to this By-law forms part of this By-law.
10. This By-law is deemed to have come into force on January 1, 2026.

PASSED this 22 day of April, 2026.

A. Horwath
Mayor

M. Trennum
City Clerk

2026 LEVIES AND TAX RATES - BUSINESS IMPROVEMENT AREAS

Table 1 Ancaster Heritage Village		Report #: PED25264						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			50,315,715	1.9800	99,625,116	0.2930175%	\$ 147,434	
Industrial			1,553,000	2.8570	4,436,921	0.4228036%	\$ 6,566	
Large Industrial			-	3.3500	-	0.4957620%	\$ -	
Total	Ancaster Heritage Village		\$ 51,868,715		\$ 104,062,037		\$ 154,000	
Approved 2026 Levy		\$ 154,000 (divided by weighted assessment) =		0.00147989 tax rate at tax ratio of 1.00				

Table 2 Barton Village		Report #: PED25260						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			43,486,821	1.9800	86,103,906	0.5628959%	\$ 244,786	
Industrial			1,873,200	2.8570	5,351,732	0.8122189%	\$ 15,214	
Large Industrial			-	3.3500	-	0.9523743%	\$ -	
Total	Barton Village		\$ 45,360,021		\$ 91,455,638		\$ 260,000	
Approved 2026 Levy		\$ 260,000 (divided by weighted assessment) =		0.00284291 tax rate at tax ratio of 1.00				

Table 3 Consession Street		Report #: PED25261						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			44,243,983	1.9800	87,603,086	0.5286482%	\$ 233,895	
Industrial			-	2.8570	-	0.7628019%	\$ -	
Large Industrial			-	3.3500	-	0.8944300%	\$ -	
Total	Consession Street		\$ 44,243,983		\$ 87,603,086		\$ 233,895	
Approved 2026 Levy		\$ 233,895 (divided by weighted assessment) =		0.00266994 tax rate at tax ratio of 1.00				

Table 4 Downtown Dundas BIA		Report #: PED26064						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			34,976,572	1.9800	69,253,613	0.5403617%	\$ 189,000	
Industrial			-	2.8570	-	0.7797037%	\$ -	
Large Industrial			-	3.3500	-	0.9142483%	\$ -	
Total	Downtown Dundas BIA		\$ 34,976,572		\$ 69,253,613		\$ 189,000	
Approved 2026 Levy		\$ 189,000 (divided by weighted assessment) =		0.00272910 tax rate at tax ratio of 1.00				

Table 5 Downtown Hamilton		Report #: PED26009						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			218,397,566	1.9800	432,427,181	0.2060463%	\$ 450,000	
Industrial			-	2.8570	-	0.2973102%	\$ -	
Large Industrial			-	3.3500	-	0.3486136%	\$ -	
Total	Downtown Hamilton		\$ 218,397,566		\$ 432,427,181		\$ 450,000	
Approved 2026 Levy		\$ 450,000 (divided by weighted assessment) =		0.00104064 tax rate at tax ratio of 1.00				

Table 6 Hess Village		Report #: PED25014						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			33,983,816	1.9800	67,287,956	0.1471289%	\$ 50,000	
Industrial			-	2.8570	-	0.2122965%	\$ -	
Large Industrial			-	3.3500	-	0.2489301%	\$ -	
Total	Hess Village		\$ 33,983,816		\$ 67,287,956		\$ 50,000	
Approved 2026 Levy		\$ 50,000 (divided by weighted assessment) =		0.00074308 tax rate at tax ratio of 1.00				

Table 7 International Village		Report #: PED25186						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			71,115,384	1.9800	140,808,460	0.3866955%	\$ 275,000	
Industrial			-	2.8570	-	0.5579743%	\$ -	
Large Industrial			-	3.3500	-	0.6542576%	\$ -	
Total	International Village		\$ 71,115,384		\$ 140,808,460		\$ 275,000	
Approved 2026 Levy		\$ 275,000 (divided by weighted assessment) =		0.00195301 tax rate at tax ratio of 1.00				

2026 LEVIES AND TAX RATES - BUSINESS IMPROVEMENT AREAS

Table 8 King Street West		Report #: n/a						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			11,421,900	1.9800	22,615,362	0.0000000%	\$ -	
Industrial			-	2.8570	-	0.0000000%	\$ -	
Large Industrial			-	3.3500	-	0.0000000%	\$ -	
Total	King Street West		\$ 11,421,900		\$ 22,615,362		\$ -	
Approved 2026 Levy		\$ -	(divided by weighted assessment) =				-	tax rate at tax ratio of 1.00

Table 9 Locke Street		Report #: PED26040						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			36,665,331	1.9800	72,597,355	0.1412315%	\$ 51,783	
Industrial			-	2.8570	-	0.2037871%	\$ -	
Large Industrial			-	3.3500	-	0.2389523%	\$ -	
Total	Locke Street		\$ 36,665,331		\$ 72,597,355		\$ 51,783	
Approved 2026 Levy		\$ 51,783	(divided by weighted assessment) =				0.00071329	tax rate at tax ratio of 1.00

Table 10 Main West Esplanade		Report #: n/a						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			23,250,325	1.9800	46,035,644	0.0000000%	\$ -	
Industrial			-	2.8570	-	0.0000000%	\$ -	
Large Industrial			-	3.3500	-	0.0000000%	\$ -	
Total	Main West Esplanade		\$ 23,250,325		\$ 46,035,644		\$ -	
Approved 2026 Levy		\$ -	(divided by weighted assessment) =				-	tax rate at tax ratio of 1.00

Table 11 Ottawa Street		Report #: PED25262						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			30,690,856	1.9800	60,767,895	0.6426540%	\$ 197,236	
Industrial			-	2.8570	-	0.9273042%	\$ -	
Large Industrial			-	3.3500	-	1.0873186%	\$ -	
Total	Ottawa Street		\$ 30,690,856		\$ 60,767,895		\$ 197,236	
Approved 2026 Levy		\$ 197,236	(divided by weighted assessment) =				0.00324573	tax rate at tax ratio of 1.00

Table 12 Stoney Creek		Report #: PED25263						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			18,311,155	1.9800	36,256,087	0.6718247%	\$ 123,019	
Industrial			146,600	2.8570	418,836	0.9693956%	\$ 1,421	
Large Industrial			-	3.3500	-	1.1366731%	\$ -	
Total	Stoney Creek		\$ 18,457,755		\$ 36,674,923		\$ 124,440	
Approved 2026 Levy		\$ 124,440	(divided by weighted assessment) =				0.00339305	tax rate at tax ratio of 1.00

Table 13 Waterdown		Report #: PED25259						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			136,734,596	1.9800	270,734,500	0.2331264%	\$ 318,764	
Farmland Awaiting Development Phase I			1,456,000	0.7500	1,092,000	0.0883055%	\$ 1,286	
Industrial			59,400	2.8570	169,706	0.3363849%	\$ 200	
Large Industrial			-	3.3500	-	0.3944311%	\$ -	
Total	Waterdown		\$ 138,249,996		\$ 271,996,206		\$ 320,250	
Approved 2026 Levy		\$ 320,250	(divided by weighted assessment) =				0.00117741	tax rate at tax ratio of 1.00

Table 14 Westdale Village		Report #: PED26023						
Property Class			Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy	
Commercial			32,751,489	1.9800	64,847,948	0.5483812%	\$ 179,603	
Industrial			-	2.8570	-	0.7912753%	\$ -	
Large Industrial			-	3.3500	-	0.9278166%	\$ -	
Total	Westdale Village		\$ 32,751,489		\$ 64,847,948		\$ 179,603	
Approved 2026 Levy		\$ 179,603	(divided by weighted assessment) =				0.00276960	tax rate at tax ratio of 1.00

	Current Value Assessment	Weighted Assessment	BIA Levy
TOTALS	\$791,433,709	\$ 1,568,433,303	\$ 2,485,207