



## City of Hamilton

# Report for Consideration

**To:** Chair and Members  
General Issues Committee

**Date:** May 6, 2026

**Report No:** FCS26024(a)

**Subject/Title:** Tax Policies and Area Rating - Request to Amend  
By-law 26-064

**Ward(s) Affected:** (City Wide)

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### Recommendations

That the amending By-Law, attached as Appendix "A" to Report FCS26024(a), respecting Tax Policies and Area Rating - Request to Amend By-law 26-064, being A By-Law To Set and Levy the Rates of Taxation for the Year 2026, **BE APPROVED.**

### Key Facts

- The amendment being proposed is due to an administrative revision for the instalment date of July 2, 2026 to be changed to June 30, 2026.

### Financial Considerations

There are no financial considerations.

## **Background**

On April 1, 2026, Council enacted By-law No. 26-064, To Set and Levy the Rates of Taxation for the Year 2026, as Item 8.11 of the General Issues Committee (Report 26 005).

## **Analysis**

A clerical error was determined after the by-law was approved by Council. The date in Item 19 referred to the first tax instalment as July 2, 2026 and should have been June 30, 2026. Appendix “A” is the amending by-law to correct the error.

## **Alternatives**

There are no alternatives to be presented.

## **Relationship to Council Strategic Priorities**

The Strategy is intended to support key Council priorities respecting improved clarity, particularly the following:

### **3. Responsiveness and Transparency**

3.2 Improved clarity, legibility, availability and accessibility of City communications, reports and products.

## **Previous Reports Submitted**

[General Issues Committee, March 25, 2026 - Report FCS26024 – Tax Policies and Area Rating](#)

## **Consultation**

Legislative Team, Office of the City Clerk

## **Appendices and Schedules Attached**

Appendix “A” to Report FCS26024(a) – Request to Amend By-law 26-024, being A  
By-law to Set and Levy the Rates of Taxation for the Year 2026

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