Authority: Item 5, Committee of the Whole Report 10-014 (FCS10034) CM: May 12, 2010

Bill No.112

# **CITY OF HAMILTON**

# BY-LAW 10-112

# A By-law to Set and Levy the Rates of Taxation for the Year 2010

**WHEREAS** the <u>Municipal Act, 2001</u>, S.O. 2001, c. 25 (the "<u>Municipal Act</u>") 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 City and School purposes;

**AND WHEREAS** the total taxable assessable property according to the last returned assessment roll is \$45,028,696,995;

**AND WHEREAS** subsection 307(2) of the <u>Municipal Act</u> 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 <u>Municipal Act</u> for the property classes are to each other;

**AND WHEREAS** section 312 of the <u>Municipal Act</u> 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. 10-111 establishes optional property classes for the 2010 taxation year;

**AND WHEREAS** City of Hamilton By-law No. 10-110 establishes tax ratios and tax reductions for the 2010 taxation year;

**AND WHEREAS** section 15 of the <u>City of Hamilton Act, 1999</u>, S.O. 1999, c. 14, Sched. C (the "<u>City of Hamilton Act</u>") provides for the establishment of one or more municipal service areas and the ability to levy one or more special local 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 and 13 of the <u>City of Hamilton Act</u> provide for the establishment of merged areas and the taxation within these merged areas for special services and other adjustments to the general local municipality levy;

A By-law to Set and Levy the Rates of Taxation for the Year 2010 Page 2 of 4

**AND WHEREAS** section 326 of the <u>Municipal Act</u> 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 <u>Education Act</u>, R.S.O. 1990, c. E. 2 provides that tax rates for school purposes shall be prescribed as follows;

- 1. For the residential, multi-residential and new multi-residential property classes a single tax rate, being 0.241% as prescribed for 2010 by Ontario Regulation 400/98.
- 2. For the farm and managed forest property classes a tax rate equal to 0.06025% as prescribed for 2010 by Ontario Regulation 400/98.
- 3. For the pipelines property class a single tax rate, being 1.347580% as prescribed for 2010 by Ontario Regulation 400/98.
- 4. For properties within the commercial classes the rates set out in Schedule "C" attached to this By-law, as prescribed for 2010 by Ontario Regulation 400/98.
- 5. For properties within the industrial classes the rates set out in Schedule "C" attached to this By-law, as prescribed for 2010 by Ontario Regulation 400/98.
- 6. Applicable tax reductions as set out in section 313 of the <u>Municipal Act</u> with respect to the subclasses prescribed under subsection 8(1) of the <u>Assessment Act</u>, R.S.O. 1990, c. A. 31 (the "<u>Assessment Act</u>")

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

- (a) The Council of the City of Hamilton adopts the sum of \$673,013,178, as set out in Schedule "A" attached to this By-law, as the amount required for the general purposes of the City of Hamilton and for special purposes including transit, fire, culture and recreation and sidewalk snow removal, for the 2010 taxation year.
  - (b) The levies for City and School purposes as set out in Schedule "B" attached to this By-law, shall be collected on the rateable property of the City of Hamilton.
- 2. 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 Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for General City and School purposes as set out therein.
- 3. (a) The tax rates set out in Schedule "D" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the

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Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Transit Service Area for Transit purposes as set out therein.

- (b) The tax rates set out in Schedule "D" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for Fire Services purposes as set out therein.
- (c) The tax rates set out in Schedule "D" attached to this By-law, shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses for Culture and Recreation Services purposes (including loan repayment for parkland purchases) as set out therein.
- (d) The tax rates set out in Schedule "D" attached to this By-law shall be levied upon the Residential Assessment, the New Multi-Residential Assessment, the Multi-Residential Assessment, the Residual Commercial Assessment, the Parking Lots and Vacant Lands Assessment, the Residual Industrial Assessment, the Large Industrial Assessment, the Pipeline Assessment, the Farm Assessment and the Managed Forest Assessment and the applicable subclasses in the Transit Service Area of Ward 12 for Sidewalk Snow Removal purposes as set out therein.
- 4. The Treasurer shall proceed to collect the amount to be raised by this Bylaw, together with all other sums on the tax roll in the manner as set forth in the <u>Assessment Act</u>, the <u>Municipal Act</u> and any other applicable Acts and the By-laws in force in this municipality.
- 5. All property taxes and special levies other than those levied by interim levy, shall be paid in two instalments, the first due June 30, 2010 and the second due September 30, 2010.
- 6. Under subsection 342(b) of the <u>Municipal Act</u>, 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:

A By-law to Set and Levy the Rates of Taxation for the Year 2010 Page 4 of 4

- (i) for those on one of the twelve (12) -month pre-authorized automatic bank withdrawal payment plans, shall be paid in six (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 15<sup>th</sup> of each month, July to December, inclusively.
- (ii) for those on the ten (10) -month pre-authorized automatic bank withdrawal payment plan shall be paid in five (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.

- 7. 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 policies.
- 8. 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.
- 9. The Treasurer or Tax Collector or both are 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.
- 10. Schedules "A", "B", "C" and "D", attached to this By-law, form part of this Bylaw.
- 11. This By-law is deemed to come into force on January 1<sup>st</sup>, 2010.

**PASSED** this 26<sup>th</sup> day of May, 2010.

Frèd Eisenberger Mayor

Rose Caterin City Clerk

# BY-LAW NO. 10-112

Schedule "A" Page 1 of 1

2010 OPERATING BUDGET	2010 LEVY
City Services	
Planning & Economic Development	16,937,726
Public Health Services	9,290,471
Community Services (includes Social Housing)	124,882,182
Hamilton Emergency Services	16,739,367
Public Works	183,153,740
Legislative	4,224,394
City Manager	6,812,301
Corporate Services	25,440,666
Outside Boards & Agencies	43,033,901
Community Partnership Program	3,285,686
Corporate Financials / Capital Financing	35,372,414
Sub-Total Property Tax Levy for City Services	469,172,848
Police Services	124,090,500
Non Program Revenues	(32,942,147)
Provincial Funding / OMPF	(25,781,900)
Total Property Tax Levy for General Purposes	534,539,301
Area Rated Services	
Transit	31,285,954
Culture & Recreation	35,018,505
Fire	72,075,511
Sidewalk Snow Removal	93,907
Total Property Tax Levy for Area Rated Services	138,473,877
Total Property Tax Levy Requirement	673,013,178

\* Each budget area includes related Capital Financing

# 2010 TAX RATES AND LEVY - TOTAL TAX LEVY

Culture Sidewalk Total **Property Class** General & Recreation Fire Snow Removal Transit Education All Levv Levv Levv Levv Levy Levy Levies RT 351.308.901 21,729,338 45,386,763 74,955 18,685,800 524.835.391 Residential 87,649,634 Land Awaiting Development C1 11.150 779 1.597 4 722 2.782 17.033 New Multi-Residential NT 362.762 31.417 60.608 32,093 90.507 577.387 \_ Multi-Residential MT 57,589,819 4,679,880 9,139,415 4,651,178 5,243,921 81,304,847 634 CT 59.269.045 8.280.756 3.751.624 123.254.297 Commercial - Residual 4.058.177 10.562 47.884.134 - vacant bldg, excess land CU 707,215 40,851 86,572 45 35,117 571,367 1,441,168 Commercial - Office Building DT. 2,360,754 198.059 387.076 314 199.007 1,907,280 5.052.489 - vacant bldg, excess land DU GT 54.547 Commercial - Parking Lot 326.891 28.268 28.843 264 099 702.648 138,798 292,942 4,884,262 - vacant land CX 2,392,297 281 127,181 1,932,764 Commercial - Shopping ST 18.599.304 1,375,779 2,763,866 4.022 1,327,964 15.026.589 39,097,524 SU 3,926 3,352 84,750 206,360 - vacant bldg, excess land 104,900 9,432 69,534 2.990,182 XT 1.524.493 80.349 175.892 84 1.139.831 Commercial (New Construction) XU 105.321 3.942 8.049 4.110 78,746 200,168 - excess land (New Construction) Office Building (New Construction) YΤ 50,740 2,296 6.089 105 1,193 37.937 98.360 YU - excess land (New Construction) -2.906.269 Shopping (New Construction) ZT 1.447.633 95.051 192.624 88,598 1.082,363 \_ 291,873 ΖU 10.894 21.454 10.732 106,437 - excess land (New Construction) 142.356 -IT 13.265.225 765.285 1.629.283 636,659 6,559,290 22,857,586 1.844 Industrial - Residual - vacant bldg, excess land IU 188.675 8,092 19,394 33 5,855 93.295 315,343 IX 461.104 27.515 58.642 128 23.635 228.003 799.027 - vacant land LT 18,912,085 1,505,890 2,953,026 797 1,498,002 7,974,852 32,844,653 Industrial - Large 4,798 18 19.323 73.586 LU 45.825 2.100 1,521 - vacant bldg, excess land Industrial (New Construction) JT 304,095 17,192 38,150 80 14,120 136,757 510,394 983 44 118 2 23 442 1.613 - excess land (New Construction) JU - vacant land (New Construction) JX \_ -\_ --Large Industrial (New Construction) KT \_ -\_ -- excess land (New Construction) KU PT 3,712,695 173,299 396,523 89,092 7,354,058 Pipelines 2,982,448 \_ Farm FT 1,319,242 40,393 105,426 405,749 1,870,811 \_ Managed Forests TT 25,791 891 2,468 6.435 35,584 TOTAL 534.539.301 35.018.505 72.075.511 93.907 31.285.954 181.509.736 854,522,914

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

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#### BY-LAW NO. 10-112

#### 2010 TAX RATES AND LEVY - GENERAL PURPOSES AND SCHOOL (EDUCATION) PURPOSES

GENERAL RATES AND LEVY Other Other Public Health & Public Health & Total Total Property Class Current Value General General Community Community Police Police General General Education Education Assessment Rate Levy Services Rate Services Levy Rate Levy Rate Levv Rate Levy Residential RT 36,369,142,896 0.00557229 202.659.543 0.00195870 71,236,364 0.00212854 77.412.995 0.00965953 351.308.901 0.00241000 87,649,634 Land Awaiting Development C1 1,539,000 0.00417922 6,432 0.00146903 2.261 0.00159640 2.457 0.00724465 11,150 0.00180750 2.782 New Multi-Residential NT 37,554,774 0.00557229 209.266 0.00195870 73,559 0.00212854 79,937 0.00965953 362.762 0.00241000 90.507 Multi-Residential MT 2,175,900,664 0.01526808 33,221,835 0.00536685 11,677,727 0.00583219 12,690,257 0.02646712 57,589,819 0.00241000 5,243,921 Commercial - Residual СТ 34,190,530 3,098,893,518 0.01103314 0.00387823 12.018.230 0.00421450 13,060,285 0.01912587 59.269.045 0.01545201 47.884.134 - vacant bldg, excess land CU 52,824,139 0.00772320 407.971 0.00271476 143,405 0.00295015 155.839 0.01338811 707,215 0.01081641 571,367 Commercial - Office Building DT 123,432,460 0.01103314 1,361,848 0.00387823 478,700 0.00421450 520,206 0.01912587 2,360,754 0.01545201 1,907,280 - vacant bldg, excess land ÐU 0.00772320 0.00271476 0.00295015 0.01338811 0.01081641 Commercial - Parking Lot GT 17.091.538 0.01103314 188.573 0.00387823 66.285 0.00421450 72,032 0.01912587 326.891 0.01545201 264.099 - vacant land СХ 125,081,712 0.01103314 1,380,044 0.00387823 485,096 0.00421450 527.157 0.01912587 2.392.297 0.01545201 1,932,764 Commercial - Shopping ST 972,468,235 0.01103314 10,729,379 0.00387823 3.771.458 0.00421450 4.098.467 0.01912587 18.599.304 0.01545201 15,026,589 - vacant bldg, excess land sυ 7,835,299 0.00772320 60.514 0.00271476 21.271 0.00295015 23.115 0.01338811 104,900 0.01081641 84.750 Commercial (New Construction) XT 79.708.428 0.01103314 879.434 0.00387823 309,128 0.00421450 335,931 0.01912587 1.524.493 0.01430000 1,139,831 - excess land (New Construction) ΧU 7,866,777 0.00772320 60.757 0.00271476 21,356 0.00295015 23.208 0.01338811 105,321 0.01001000 78,746 Office Building (New Construction) YΤ 2.652.968 0.01103314 29,271 10,289 0.00387823 0.00421450 11,181 0.01912587 50,740 0.01430000 37.937 - excess land (New Construction) YU 0.00772320 0.00271476 0.00295015 0.01338811 0.01001000 -Shopping (New Construction) ZΤ 75.689.746 0.01103314 835.096 0.00387823 293.542 0.00421450 318.994 0.01912587 1,447,633 0.01430000 1,082,363 - excess land (New Construction) ΖU 10,633,032 0.00772320 82,121 0.00271476 28,866 0.00295015 31,369 0.01338811 142,356 0.01001000 106,437 Industrial - Residual IT 417.176.712 0.01834309 7,652,309 0.00644773 2,689,845 0.00700679 2,923,071 0.03179762 13.265.225 0.01572305 6,559,290 - vacant bldg, excess land IU 8,476,607 0.01284016 108,841 0.00451341 38,258 0.00490475 41,576 0.02225833 188,675 0.01100614 93.295 - vacant land IX 20,716,018 0.01284016 265,997 0.00451341 93.500 0.00490475 101,607 0.02225833 461,104 0.01100614 228,003 Industrial - Large LT 507.207.729 0.02150956 10,909,813 0.00756077 3,834,882 0.00821634 4.167.390 0.03728667 18,912,085 0.01572305 7.974.852 - vacant bldg, excess land LU 1,755,698 0.01505669 26,435 0.00529254 9.292 0.00575144 10,098 0.02610067 0.01100614 45,825 19,323 Industrial (New Construction) JT 9,563,443 0.01834309 175.423 0.00644773 61,663 0.00700679 67,009 0.03179762 304,095 0.01430000 136,757 - excess land (New Construction) JU 44,181 0.01284016 567 0.00451341 199 0.00490475 217 0.02225833 983 0.01001000 442 - vacant land (New Construction) JX 0.01284016 0.00451341 0.00490475 0.02225833 0.01001000 -Large Industrial (New Construction) ΚT 0.02150956 0.00756077 0.00821634 ..... -0.03728667 0.01430000 -- excess land (New Construction) ΚU 0.01505669 0.00529254 0.00575144 0.02610067 0.01001000 Pipelines PT 221,318,839 0.00967718 2,141,742 0.00340160 752.839 0.00369654 818,114 0.01677532 3,712,695 0.01347580 2,982,448 Farm FΤ 673,442,547 0.00113006 761.031 0.00039723 267,508 0.00043167 290,703 0.00195895 1,319,242 0.00060250 405.749 Managed Forests ΤТ 10.680.035 0.00139307 14,878 0.00048968 5,230 0.00053213 5,683 0.00241488 25,791 0.00060250 6,435 45,028,696,995 TOTAL 308,359,651 108,390,753 117.788.897 534.539.301 181,509,736

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

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### BY-LAW NO. 10-112

# 2010 TAX RATES AND LEVY - AREA RATED SERVICES

## Table 1 - Stoney Creek

Property Class	Current Value	Culture & Recreation	Culture & Recreation	Fire	Fire	Current Value Assessment	Sidewalk Snow Removal	Sidewalk Snow Removal	Transit	Transit
	Assessment	Rate	Levy	Rate	Levy	Transit Service Area	Rate	Levy	Rate	Levy
Residential RT	5,362,768,356	0.00037640	2,018,551	0.00086670	4,647,888	5,150,915,659	-	-	0.00025459	1,311,355
Land Awaiting Development C1	316,500	0.00028230	89	0.00065002	206	316,500	-		0.00019094	60
New Multi-Residential NT	-	0.00037640	-	0.00086670	-	-	-	-	0.00025459	-
Multi-Residential MT	126,492,911	0.00103134	130,457	0.00237475	300,38 <del>9</del>	126,492,911	-	-	0.00069757	88,237
Commercial - Residual CT	483,690,559	0.00074527	360,482	0.00171606	830,041	470,958,093	-	-	0.00050408	237,401
<ul> <li>vacant bldg, excess land</li> <li>CU</li> </ul>	18,301,571	0.00052169	9,548	0.00120124	21,985	17,613,020	-	-	0.00035286	6,215
Commercial - Office Building DT	517,100	0.00074527	385	0.00171606	887	517,100	-	-	0.00050408	261
<ul> <li>vacant bldg, excess land</li> </ul>	-	0.00052169	-	0.00120124	-	-	-	-	0.00035286	-
Commercial - Parking Lot GT	-	0.00074527	-	0.00171606	-	-	-	-	0.00050408	-
- vacant land CX	21,274,494	0.00074527	15,855	0.00171606	36,508	21,182,494	-	-	0.00050408	10,678
Commercial - Shopping ST	69,650,551	0.00074527	51,909	0.00171606	119,524	69,650,551	-	-	0.00050408	35,110
- vacant bldg, excess land SU	321,470	0.00052169	168	0.00120124	386	321,470	-	-	0.00035286	113
Commercial (New Construction) XT	23,534,462	0.00074527	17,540	0.00171606	40,386	23,534,462	-	-	0.00050408	11,863
<ul> <li>excess land (New Construction) XU</li> </ul>	2,564,764	0.00052169	1,338	0.00120124	3,081	2,564,764	-	-	0.00035286	905
Office Building (New Construction) YT	-	0.00074527	-	0.00171606	-	-	-	-	0.00050408	-
- excess land (New Construction) YU	-	0.00052169	-	0.00120124	-	-	-	-	0.00035286	-
Shopping (New Construction) ZT	33,425,739	0.00074527	24,911	0.00171606	57,360	33,425,739	-	-	0.00050408	16,849
<ul> <li>excess land (New Construction) ZU</li> </ul>	2,278,315	0.00052169	1,189	0.00120124	2,737	2,278,315	-	-	0.00035286	804
Industrial - Residual IT	155,150,442	0.00123905	192,239	0.00285302	442,648	151,164,229	-	-	0.00083806	126,684
<ul> <li>vacant bldg, excess land</li> <li>IU</li> </ul>	3,138,922	0.00086734	2,722	0.00199712	6,269	3,080,922	-	-	0.00058664	1,807
- vacant land IX	3,648,466	0.00086734	3,164	0.00199712	7,286	3,648,466	-	-	0.00058664	2,140
Industrial - Large LT	66,825,459	0.00145294	97,093	0.00334552	223,566	66,825,459	-	-	0.00098273	65,671
<ul> <li>vacant bldg, excess land</li> <li>LU</li> </ul>	1,212,083	0.00101706	1,233	0.00234187	2,839	1,212,083	-	-	0.00068791	834
Industrial (New Construction) JT	-	0.00123905	-	0.00285302	-	-	-	-	0.00083806	-
<ul> <li>excess land (New Construction) JU</li> </ul>	-	0.00086734	-	0.00199712	-	-	-	-	0.00058664	-
- vacant land (New Construction) JX	-	0.00086734	-	0.00199712	- 1		-	-	0.00058664	-
Large Industrial (New Construction) KT	-	0.00145294	-	0.00334552	- 1		-	-	0.00098273	-
- excess land (New Construction) KU	-	0.00101706	-	0.00234187	-	-	-	-	0.00068791	-
Pipelines PT	12,124,628	0.00065368	7,926	0.00150516	18,249	-	-	-	0.00044213	-
Farm FT	53,633,671	0.00007633	4,094	0.00017577	9,427		-	-	-	-
Managed Forests TT	154,898	0.00009410	15	0.00021667	34	-	-	-	-	
TOTAL	6,441,025,361		2,940,908	İ	6,771,695	6,145,702,237		-		1,916,990

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

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#### BY-LAW NO. 10-112

# 2010 TAX RATES AND LEVY - AREA RATED SERVICES

## Table 2 - Hamilton

Property Class	Current Value	Culture & Recreation	Culture & Recreation	Fire	Fire	Current Value Assessment	Sidewalk Snow Removal	Sidewalk Snow Removal	Transit	Transit
	Assessment	Rate	Levy	Rate	Levy	Transit Service Area	Rate	Levy	Rate	Levy
Residential RT	18,171,296,530	0.00083817	15,230,550	0.00161638	29,371,746	18,171,296,530	-	-	0.00085739	15,579,951
Land Awaiting Development C1	959,000	0.00062862	603	0.00121229	1,163	959,000	-	-	0.00064305	617
New Multi-Residential NT	37,395,041	0.00083817	31,343	0.00161638	60,445	37,395,041	-	-	0.00085739	32,062
Multi-Residential MT	1,913,918,363	0.00229657	4,395,453	0.00442889	8,476,524	1,913,918,363	-	-	0.00234926	4,496,288
Commercial - Residual CT	1,938,849,742	0.00165957	3,217,652	0.00320044	6,205,163	1,938,849,742	-	-	0.00169764	3.291.467
- vacant bldg, excess land CU	22,571,721	0.00116170	26,222	0.00224030	50,568	22,571,721	-	-	0.00118835	26,823
Commercial - Office Building DT	114,967,305	0.00165957	190,796	0.00320044	367,945	114,967,305	_	-	0.00169764	195,173
- vacant bldg, excess land DU	-	0.00116170	-	0.00224030	- 1	-	_	-	0.00118835	-
Commercial - Parking Lot GT	16,961,038	0.00165957	28,148	0.00320044	54,283	16.961.038	-	-	0.00169764	28,794
- vacant land CX	58,466,978	0.00165957	97,030	0.00320044	187,120	58,466,978	_	-	0.00169764	99,256
Commercial - Shopping ST	714,167,707	0.00165957	1,185,209	0.00320044	2,285,647	714,167,707	-	-	0.00169764	1,212,399
<ul> <li>vacant bldg, excess land</li> <li>SU</li> </ul>	1,319,238	0.00116170	1,533	0.00224030	2,955	1,319,238	-	-	0.00118835	1,568
Commercial (New Construction) XT	28,310,213	0.00165957	46,983	0.00320044	90,605	28,310,213	-	-	0.00169764	48,061
<ul> <li>excess land (New Construction) XU</li> </ul>	1,354,703	0.00116170	1,574	0.00224030	3,035	1,354,703	-	-	0.00118835	1,610
Office Building (New Construction) YT	-	0.00165957	-	0.00320044	-	-	-	-	0.00169764	-
<ul> <li>excess land (New Construction) YU</li> </ul>	-	0.00116170	-	0.00224030	-	-	-	-	0.00118835	-
Shopping (New Construction) ZT	42,264,007	0.00165957	70,140	0.00320044	135,263	42,264,007	-	-	0.00169764	71,749
- excess land (New Construction) ZU	8,354,717	0.00116170	9,706	0.00224030	18,717	8,354,717	-	-	0.00118835	9,928
Industrial - Residual IT	167,853,536	0.00275910	463,125	0.00532087	893,126	167,853,536	-	-	0.00282240	473,750
- vacant bldg, excess land IU	1,255,321	0.00193137	2,424	0.00372461	4,676	1,255,321	-	-	0.00197568	2,480
- vacant land IX	9,361,683	0.00193137	18,081	0.00372461	34,869	9,361,683	-	-	0.00197568	18,496
Industrial - Large LT	430,039,585	0.00323539	1,391,347	0.00623938	2,683,180	430,039,585	-	-	0.00330962	1,423,266
- vacant bldg, excess land LU	207,800	0.00226478	471	0.00436756	908	207,800	-	-	0.00231673	481
Industrial (New Construction) JT	3,783,140	0.00275910	10,438	0.00532087	20,130	3,783,140	-	-	0.00282240	10,678
- excess land (New Construction) JU	-	0.00193137	-	0.00372461	-	-	-	-	0.00197568	-
- vacant land (New Construction) JX	-	0.00193137	-	0.00372461	-	-	-	-	0.00197568	-
Large Industrial (New Construction) KT	-	0.00323539	-	0.00623938	-	-	-	-	0.00330962	-
- excess land (New Construction) KU	-	0.00226478	-	0.00436756	-	-	-	-	0.00231673	
Pipelines PT	59,833,503	0.00145561	87,094	0.00280710	167,959	59,833,503	-	-	0.00148900	89,092
Farm FT	1,668,193	0.00016998	284	0.00032780	547	-	-	-	-	-
Managed Forests TT	62,500	0.00020954	13	0.00040410	25	-	-	-	-	
TOTAL	23,745,221,564		26,506,218		51,116,597	23,743,490,871				27,113,988

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

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#### BY-LAW NO. 10-112

## 2010 TAX RATES AND LEVY - AREA RATED SERVICES

#### Table 3 - Ancaster

Property Class	Current Value	Culture & Recreation	Culture & Recreation	Fire	Fire	Current Value Assessment	Sidewalk Snow Removal	Sidewalk Snow Removal	Transit	Transit
	Assessment	Rate	Levy	Rate	Levy	Transit Service Area	Rate	Levy	Rate	Levy
Residential RT	4,217,819,142	0.00043706	1,843,445	0.00115923	4,889,409	3,754,288,832	0.00001997	74,955	0.00022706	852,445
Land Awaiting Development C1	263,500	0.00032780	86	0.00086942	229	263,500	0.00001497	3.94559718	0.00017029	45
New Multi-Residential NT	-	0.00043706	-	0.00115923	-	-	0.00001997	-	0.00022706	-
Multi-Residential MT	11,584,715	0.00119755	13,873	0.00317628	36,796	11,584,715	0.00005470	634	0.00062214	7,207
Commercial - Residual CT	279,902,287	0.00086538	242,222	0.00229527	642,451	267,172,481	0.00003953	10,562	0.00044958	120,115
- vacant bldg, excess land CU	1,774,328	0.00060577	1,075	0.00160669	2,851	1,641,190	0.00002767	45	0.00031470	516
Commercial - Office Building DT	7,948,055	0.00086538	6,878	0.00229527	18,243	7,948,055	0.00003953	314	0.00044958	3,573
- vacant bldg, excess land Dป	-	0.00060577	-	0.00160669	-	-	0.00002767	-	0.00031470	-
Commercial - Parking Lot GT	-	0.00086538	-	0.00229527	-	-	0.00003953	-	0.00044958	- ]
- vacant land CX	7,122,015	0.00086538	6,163	0.00229527	16,347	7,100,615	0.00003953	281	0.00044958	3,192
Commercial - Shopping ST	101,733,459	0.00086538	88,038	0.00229527	233,506	101,733,459	0.00003953	4,022	0.00044958	45,737
- vacant bldg, excess land SU	-	0.00060577	-	0.00160669	-	-	0.00002767	0	0.00031470	-
Commercial (New Construction) XT	2,132,632	0.00086538	1,846	0.00229527	4,895	2,132,632	0.00003953	84	0.00044958	959
- excess land (New Construction) XU	-	0.00060577	-	0.00160669	-	-	0.00002767	0	0.00031470	-
Office Building (New Construction) YT	2,652,968	0.00086538	2,296	0.00229527	6,089	2,652,968	0.00003953	105	0.00044958	1,193
<ul> <li>excess land (New Construction) YU</li> </ul>	-	0.00060577	-	0.00160669	-	-	0.00002767	0	0.00031470	-
Shopping (New Construction) ZT	-	0.00086538	-	0.00229527	-	-	0.00003953	0	0.00044958	-
<ul> <li>excess land (New Construction) ZU</li> </ul>	-	0.00060577	-	0.00160669	-	-	0.00002767	0	0.00031470	-
Industrial - Residual IT	33,078,219	0.00143873	47,591	0.00381599	126,226	28,057,576	0.00006572	1,844	0.00074744	20,971
- vacant bidg, excess land IU	711,445	0.00100711	717	0.00267119	1,900	711,445	0.00004601	33	0.00052321	372
- vacant land IX	2,779,839	0.00100711	2,800	0.00267119	7,425	2,779,839	0.00004601	128	0.00052321	1,454
Industrial - Large LT	10,342,685	0.00168710	17,449	0.00447472	46,281	10,342,685	0.00007707	797	0.00087647	9,065
- vacant bldg, excess land LU	335,815	0.00118097	397	0.00313230	1,052	335,815	0.00005395	18	0.00061353	206
Industrial (New Construction) JT	1,220,235	0.00143873	1,756	0.00381599	4,656	1,220,235	0.00006572	80	0.00074744	· 912
- excess land (New Construction) JU	44,181	0.00100711	44	0.00267119	118	44,181	0.00004601	2	0.00052321	23
- vacant land (New Construction) JX	-	0.00100711	-	0.00267119	-	-	0.00004601	-	0.00052321	-
Large Industrial (New Construction) KT	-	0.00168710	-	0.00447472	-	-	0.00007707	-	0.00087647	-
- excess land (New Construction) KU	-	0.00118097	-	0.00313230	-	-	0.00005395	-	0.00061353	-
Pipelines PT	27,813,027	0.00075903	21,111	0.00201318	55,993		0.00003467	-	0.00039432	-
Farm FT	122,792,418	0.00008864	10,884	0.00023509	28,867	-	-	-	-	-
Managed Forests TT	2,662,597	0.00010927	291	0.00028981	772	-	-	-	-	-
TOTAL	4,834,713,562		2,308,961		6,124,107	4,200,010,223		93,907		1,067,987

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

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#### BY-LAW NO. 10-112

# 2010 TAX RATES AND LEVY - AREA RATED SERVICES

#### Table 4 - Dundas

Property Class	Current Value Assessment	Culture & Recreation Rate	Culture & Recreation Levy	Fire Rate	Fire Levy	Current Value Assessment Transit Service Area	Sidewalk Snow Removal	Sidewalk Snow Removal	Transit	Transit
· · · · · · · · · · · · · · · · · · ·		Nale	Levy	Kale	Levy	Iransit Service Area	Rate	Levy	Rate	Levy
Residential RT	2,325,166,664	0.00046394	1,078,743	0.00102427	2,381,609	2,219,203,747	-	-	0.00019152	425,018
Land Awaiting Development C1	-	0.00034796	-	0.00076821	-	-	-	-	0.00014364	_
New Multi-Residential NT	159,733	0.00046394	74	0.00102427	164	159,733	-	-	0.00019152	31
Multi-Residential MT	90,416,030	0.00127120	114,937	0.00280651	253,754	90,416,030	-	-	0.00052476	47,447
Commercial - Residual CT	89,266,862	0.00091861	82,001	0.00202806	181,039	87,552,649	-	-	0.00037921	33,200
- vacant bldg, excess land CU	596,472	0.00064302	384	0.00141964	847	455.007	-	_	0.00026544	121
Commercial - Office Building DT	-	0.00091861	-	0.00202806	-	-	_	-	0.00037921	121
- vacant bldg, excess land DU	-	0.00064302	-	0.00141964	-	-	-	-	0.00026544	
Commercial - Parking Lot GT	130,500	0.00091861	120	0.00202806	265	130,500	_	-	0.00037921	49
- vacant land CX	968,834	0.00091861	890	0.00202806	1,965	968.834	-	-	0.00037921	367
Commercial - Shopping ST	19,169,320	0.00091861	17,609	0.00202806	38,877	19,169,320	-	-	0.00037921	7,269
- vacant bldg, excess land SU	-	0.00064302	-	0.00141964	· -	-	_	_	0.00026544	7,203
Commercial (New Construction) XT	-	0.00091861	-	0.00202806	-	-	-	-	0.00037921	_
- excess land (New Construction) XU	-	0.00064302	-	0.00141964	-	-	-	-	0.00026544	_
Office Building (New Construction) YT	-	0.00091861	-	0.00202806	- 1			-	0.00037921	-
- excess land (New Construction) YU	-	0.00064302	-	0.00141964	-	-	-	-	0.00026544	_
Shopping (New Construction) ZT	-	0.00091861	· -	0.00202806	-	-	-	-	0.00037921	-
- excess land (New Construction) ZU	-	0.00064302	-	0.00141964	-	-	-	-	0.00026544	-
Industrial - Residual IT	11,294,754	0.00152722	17,250	0.00337175	38.083	11,198,654	_	_	0.00063045	7,060
- vacant bldg, excess land IU	21,448	0.00106906	23	0.00236022	51	21,448	-	-	0.00044131	9
- vacant land IX	997,248	0.00106906	1,066	0.00236022	2,354	997,248	-	-	0.00044131	440
Industrial - Large LT	-	0.00179086	-	0.00395379	-	-	-	-	0.00073928	-
- vacant bldg, excess land LU	-	0.00125360	-	0.00276765	-		-	-	0.00051749	_
Industrial (New Construction) JT	1,208,000	0.00152722	1,845	0.00337175	4,073	1,208,000	-	-	0.00063045	762
<ul> <li>excess land (New Construction) JU</li> </ul>	-	0.00106906	-	0.00236022		-	-	-	0.00044131	-
- vacant land (New Construction) JX	-	0.00106906	-	0.00236022	-	-	-	-	0.00044131	-
Large Industrial (New Construction) KT	-	0.00179086	-	0.00395379	-	-	-	-	0.00073928	-
- excess land (New Construction) KU	-	0.00125360	-	0.00276765	-	-	-	-	0.00051749	-
Pipelines PT	6,192,806	0.00080571	4,990	0.00177882	11,016		_	-	0.00033260	_
Farm FT	688,950	0.00009409	65	0.00020772	143	_	_	-	_	
Managed Forests TT	450,328	0.00011599	52	0.00025607	115	_	_	-	_ ]	_
TOTAL	2,546,727,949		1,320,048		2,914,353	2,431,481,170				521,774

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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

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#### BY-LAW NO. 10-112

# 2010 TAX RATES AND LEVY - AREA RATED SERVICES

## Table 5 - Flamborough

Property Class	Current Value Assessment	Culture & Recreation Rate	Culture & Recreation Levv	Fire Rate	Fire Levy	Current Value Assessment Transit Service Area	Sidewalk Snow Removal Rate	Sidewalk Snow Removal	Transit	Transit
					Levy	Transit Service Area	Rate	Levy	Rate	Levy
Residential RT	4,202,674,314	0.00028575	1,200,896	0.00084202	3,538,724	1,542,605,053	-	-	0.00016026	247,215
Land Awaiting Development C1	-	0.00021431	-	0.00063151	-	-	-	-	0.00012019	-
New Multi-Residential NT	-	0.00028575	-	0.00084202	-	-	-	-	0.00016026	-
Multi-Residential MT	30,119,645	0.00078294	23,582	0.00230713	69,490	27,323,645	-	-	0.00043911	11,998
Commercial - Residual CT	228,102,541	0.00056578	129,055	0.00166719	380,291	106,923,150	-	-	0.00031731	33,928
- vacant bldg, excess land CU	8,503,803	0.00039604	3,368	0.00116704	9,924	5,385,493	-	-	0.00022212	1,196
Commercial - Office Building DT	-	0.00056578	-	0.00166719	-	-	-	-	0.00031731	-
- vacant bldg, excess land DU	-	0.00039604	-	0.00116704	-	-	-	-	0.00022212	
Commercial - Parking Lot GT	-	0.00056578	-	0.00166719	-	-	_	-	0.00031731	_
- vacant land CX	27,503,976	0.00056578	15,561	0.00166719	45,854	26,089,726	-	-	0.00031731	8,279
Commercial - Shopping ST	44,362,139	0.00056578	25,099	0.00166719	73,960	43,942,259	-	-	0.00031731	13,943
- vacant bidg, excess land SU	4,766,071	0.00039604	1,888	0.00116704	5,562	4,716,811	_	-	0.00022212	1,048
Commercial (New Construction) XT	23,191,095	0.00056578	13,121	0.00166719	38,664	22,274,138	-	-	0.00031731	7,068
<ul> <li>excess land (New Construction) XU</li> </ul>	594,295	0.00039604	235	0.00116704	694	594,295	-	-	0.00022212	132
Office Building (New Construction) YT	· -	0.00056578	-	0.00166719	-	_	-	-	0.00031731	-
- excess land (New Construction) YU	-	0.00039604	-	0.00116704	-	-	-	-	0.00022212	-
Shopping (New Construction) ZT	-	0.00056578	-	0.00166719	-	-	-	-	0.00031731	-
<ul> <li>excess land (New Construction) ZU</li> </ul>	-	0.00039604	-	0.00116704	-	-	-	-	0.00022212	-
Industrial - Residual IT	45,134,706	0.00094063	42,455	0.00277178	125,104	13,401,490	-	_	0.00052754	7,070
- vacant bldg, excess land IU	3,349,471	0.00065844	2,205	0.00194025	6,499	3,210,543	-	_	0.00036928	1,186
- vacant land IX	3,238,500	0.00065844	2,132	0.00194025	6,283	2,396,000	-		0.00036928	885
Industrial - Large LT	-	0.00110300	-	0.00325026	-		-	-	0.00061861	-
- vacant bldg, excess land LU	-	0.00077210	-	0.00227518	~		-	-	0.00043303	_
Industrial (New Construction) JT	3,352,068	0.00094063	3,153	0.00277178	9,291	3,352,068	- 1	-	0.00052754	1,768
- excess land (New Construction) JU	-	0.00065844	- [	0.00194025	-	-	-	-	0.00036928	-
- vacant land (New Construction) JX	-	0.00065844	-	0.00194025	-	-	-	-	0.00036928	
Large Industrial (New Construction) KT	-	0.00110300	-	0.00325026	-		-	-	0.00061861	-
- excess land (New Construction) KU	-	0.00077210	-	0.00227518	-		-	-	0.00043303	-
Pipelines PT	89,952,623	0.00049624	44,638	0.00146230	131,537	_	-	_	0.00027831	
Farm FT	340,132,609	0.00005795	19,710	0.00017076	58,081	_	-	_	0.00027001	
Managed Forests TT	7,174,557	0.00007144	513	0.00021050	1,510	-	-	_	-	_
TOTAL	5,062,152,413		1,527,612		4,501,470	1,802,214,671				335,715

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

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## BY-LAW NO. 10-112

# 2010 TAX RATES AND LEVY - AREA RATED SERVICES

#### Table 6 - Glanbrook

Property Class	Current Value	Culture & Recreation	Culture & Recreation	Fire	Fire	Current Value Assessment	Sidewalk Snow Removal	Sidewalk Snow Removal	Transit	Transit
	Assessment	Rate	Levy	Rate	Levy	Transit Service Area	Rate	Levy	Rate	Levy
Residential RT	2,089,417,890	0.00017093	357,154	0.00026677	557,387	857,123,879	-	-	0.00031479	269,815
Land Awaiting Development C1	-	0.00012820	-	0.00020007	-	-	-	-	0.00023609	-
New Multi-Residential NT	-	0.00017093	-	0.00026677	-	-	-	-	0.00031479	-
Multi-Residential MT	3,369,000	0.00046836	1,578	0.00073094	2,463	-	-	-	0.00086253	-
Commercial - Residual CT	79,081,527	0.00033845	26,765	0.00052820	41,771	56,976,089	-	-	0.00062329	35,512
<ul> <li>vacant bldg, excess land</li> <li>CU</li> </ul>	1,076,244	0.00023692	255	0.00036974	398	563,416	-	-	0.00043630	246
Commercial - Office Building DT	-	0.00033845	-	0.00052820	-	-	-	-	0.00062329	
- vacant bldg, excess land DU	-	0.00023692	-	0.00036974	-	-	-	-	0.00043630	-
Commercial - Parking Lot GT	-	0.00033845	-	0.00052820	-	-	-	-	0.00062329	-
- vacant land CX	9,745,415	0.00033845	3,298	0.00052820	5,148	8,678,963	-	-	0.00062329	5,409
Commercial - Shopping ST	23,385,059	0.00033845	7,915	0.00052820	12,352	21,668,770	-	-	0.00062329	13,506
- vacant bldg, excess land SU	1,428,520	0.00023692	338	0.00036974	528	1,428,520	-	-	0.00043630	623
Commercial (New Construction) XT	2,540,026	0.00033845	860	0.00052820	1,342	2,540,026	-	-	0.00062329	1,583
<ul> <li>excess land (New Construction) XU</li> </ul>	3,353,015	0.00023692	794	0.00036974	1,240	3,353,015	-	-	0.00043630	1,463
Office Building (New Construction) YT	-	0.00033845	-	0.00052820	-	-	-	-	0.00062329	-
<ul> <li>excess land (New Construction) YU</li> </ul>	-	0.00023692	-	0.00036974	-	-	-	-	0.00043630	-
Shopping (New Construction) ZT	-	0.00033845	-	0.00052820	-	-	-	-	0.00062329	-
- excess land (New Construction) ZU	-	0.00023692	- 1	0.00036974	-	-	-	-	0.00043630	- :
Industrial - Residual IT	4,665,055	0.00056269	2,625	0.00087815	4,097	1,083,595	-	-	0.00103624	1,123
- vacant bldg, excess land IU	-	0.00039388	-	0.00061471	-	-	-	-	0.00072537	-
- vacant land IX	690,282	0.00039388	272	0.00061471	424	302,500	-	-	0.00072537	219
Industrial - Large LT	-	0.00065982	-	0.00102974	-	-	-	-	0.00121512	-
- vacant bldg, excess land LU	-	0.00046188	-	0.00072082	-	-	-	-	0.00085059	-
Industrial (New Construction) JT	-	0.00056269	-	0.00087815	-	-	-	-	0.00103624	-
- excess land (New Construction) JU	-	0.00039388	-	0.00061471	-	-	-	-	0.00072537	-
- vacant land (New Construction) JX	-	0.00039388	-	0.00061471	-		-	-	0.00072537	-
Large Industrial (New Construction) KT	-	0.00065982	-	0.00102974	-	-	-	-	0.00121512	-
- excess land (New Construction) KU	-	0.00046188	-	0.00072082	-	-	-	-	0.00085059	-
Pipelines PT	25,402,252	0.00029686	7,541	0.00046328	11,768		-	-	0.00054669	-
Farm FT	154,526,706	0.00003467	5,357	0.00005410	8,360	-	-	-	-	- [
Managed Forests TT	175,155	0.00004273	7	0.00006669	12	-	-	-	-	
TOTAL	2,398,856,146		414,759		647,288	953,718,773		-		329,501

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

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