

Authority: Item 9, Economic Development
and Planning Committee
Report: 09-009
CM: April 29, 2009

Bill No. 114

CITY OF HAMILTON

BY-LAW NO. 10-114

**A By-law to Levy a Special Charge Upon the Rateable Property in the
Business Improvement Areas for the Year 2010**

WHEREAS section 208 of the Municipal Act, 2001, S.O. 2001, c. 25 (the "Municipal Act") requires the City 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.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 the City has created thirteen (13) Business Improvement Areas, of which one (1) Business Improvement Area is currently in a dormant status (a non-active Business Improvement Area) for a period of 3 years, as listed in Schedule "A" attached to this By-law;

AND WHEREAS the amount of money to be provided by the City for each of the twelve (12) active Business Improvement Areas Boards of Management with an approved 2010 budget for the 2010 taxation year is set out in Schedule "A" attached to this By-law;

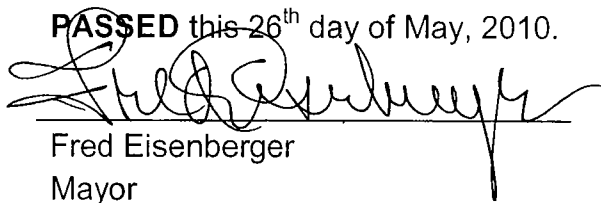
AND WHEREAS the total rateable property in each Business Improvement Area, upon which assessment will be levied, is set out in Schedule "A" attached to this By-law and which said assessment is the basis upon which the taxes for the Business Improvement Area will be raised.

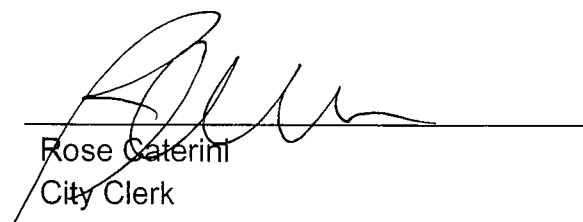
NOW THEREFORE the Council of the City of Hamilton enacts as follows:

1. The tax rates set out in Schedule "A" attached to this By-law shall be levied upon the rateable properties as set out therein for the purposes of raising the sums of money required by the respective Boards of Management of the
2. Twelve (12) active Business Improvement Areas with an approved 2010 budget.

3. The Tax Collector shall proceed to 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 and any other applicable Acts and the By-laws in force in the City of Hamilton.
 4. All property taxes and special levies, other than those levied by interim levy, shall be paid in two installments, the first due June 30, 2010 and the second due September 30, 2010.
 4. Under subsection 342(b) of the Municipal Act, which allows for alternative installment 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 twelve (12) -month pre-authorized automatic bank withdrawal payment plans, shall be paid in six (6) equal installments 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, inclusively.
 - (ii) for those on the ten (10)-month pre-authorized automatic bank withdrawal payment plan, paid in five (5) equal installments, 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.
5. 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.
 6. 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.
 7. 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.
 8. Schedule "A", attached to this By-law, forms part of this By-law.
 9. This By-law is deemed to come into force on January 1st, 2010.

PASSED this 26th day of May, 2010.


Fred Eisenberger
Mayor


Rose Caterini
City Clerk

CITY OF HAMILTON

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 1 - Concession Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	50,637,150 -	0.00302340 0.00211638	\$ 77,321 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	935,550	0.00302340	\$ 1,429
4a Industrial - Residual - vacant bldg, excess land,	IT/JT IU/IX/JU/JX	3.2918 2.3043	- -	0.00502648 0.00351854	\$ - -
4b Industrial - Large - vacant bldg, excess land	LT/KT LU/KU	3.8601 2.7021	- -	0.00589426 0.00412598	\$ - -
Total			\$ 51,572,700		\$ 78,750
Approved 2010 Levy \$ 78,750 (divided by weighted assessment) = 0.00152697 tax rate at tax ratio of 1.00					

Table 2 - Westdale

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	32,853,031 -	0.00726234 0.00508364	\$ 120,500 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	-	0.00726234	\$ -
4a Industrial - Residual - vacant bldg, excess land,	IT/JT IU/IX/JU/JX	3.2918 2.3043	- -	0.01207383 0.00845168	\$ - -
4b Industrial - Large - vacant bldg, excess land	LT/KT LU/KU	3.8601 2.7021	- -	0.01415827 0.00991079	\$ - -
Total			\$ 32,853,031		\$ 120,500
Approved 2010 Levy \$ 120,500 (divided by weighted assessment) = 0.00366785 tax rate at tax ratio of 1.00					

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Schedule "A"

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 3 - Ottawa Street

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	34,160,112 -	0.00708576 0.00496003	\$ 122,248 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	1,138,500	0.00708576	\$ 4,074
4a Industrial - Residual - vacant bldg, excess land,	IT/JT IU/IX/JU/JX	3.2918 2.3043	- -	0.01178026 0.00824618	\$ - -
4b Industrial - Large - vacant bldg, excess land	LT/KT LU/KU	3.8601 2.7021	- -	0.01381401 0.00966981	\$ - -
Total			\$ 35,298,612		\$ 126,322
Approved 2010 Levy \$ 126,322 (divided by weighted assessment) = 0.00357867 tax rate at tax ratio of 1.00					

Table 4 - International Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	61,110,591 -	0.00422672 0.00295870	\$ 130,453 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	3,115,629	0.00422672	\$ 6,651
4a Industrial - Residual - vacant bldg, excess land,	IT/JT IU/IX/JU/JX	3.2918 2.3043	1,356,551 -	0.00702703 0.00491892	\$ 2,896 -
4b Industrial - Large - vacant bldg, excess land	LT/KT LU/KU	3.8601 2.7021	- -	0.00824018 0.00576813	\$ - -
Total			\$ 65,582,771		\$ 140,000
Approved 2010 Levy \$ 140,000 (divided by weighted assessment) = 0.00213471 tax rate at tax ratio of 1.00					

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 5 - Barton Village

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	29,078,316 -	0.00232746 0.00162922	\$ 34,181 -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	853,050	0.00232746	\$ 1,003
4a Industrial - Residual - vacant bldg, excess land,	IT/JT IU/IX/JU/JX	3.2918 2.3043	605,049 -	0.00386946 0.00270862	\$ 711 -
4b Industrial - Large - vacant bldg, excess land	LT/KT LU/KU	3.8601 2.7021	9,132,353 -	0.00453749 0.00317624	\$ 10,735 -
Total			\$ 39,668,769		\$ 46,630
Approved 2010 Levy			\$ 46,630	(divided by weighted assessment) = 0.00117548 tax rate at tax ratio of 1.00	

Use Rateable Assessment

* 2/3 assessment reduction as per By-law 98-15

			Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax
*							
Commercial - Taxable	CT	030.233.06055	1,655,500	1,103,667	551,833	3,853.11	1,284.37
Commercial - Vacant building/excess land	C;	030.233.06040	239,000	159,333	79,667	556.26	185.42
Commercial - Vacant building/excess land	C;	030.237.03410	234,500	156,333	78,167	545.79	181.93
Industrial - Large	LT	030.233.06050	<u>7,097,500</u>	<u>4,731,667</u>	<u>2,365,833</u>	<u>32,204.80</u>	<u>10,734.93</u>
			9,226,500	6,151,000	3,075,500	37,159.96	12,386.65
						Net Adjustment:	<u><u>24,773.31</u></u>

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 6 - Downtown Hamilton

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT/YT/ZT	113,878,479	1.9800	225,479,388	0.00192825	\$ 219,586
- vacant bldg, excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00134977	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	9,549,802	1.9800	18,908,607	0.00192825	\$ 18,414
4a Industrial - Residual	IT/JT	-	3.2918	-	0.00320576	\$ -
- vacant bldg, excess land,	IU/IX/JU/JX	-	2.3043	-	0.00224403	\$ -
4b Industrial - Large	LT/KT	-	3.8601	-	0.00375920	\$ -
- vacant bldg, excess land	LU/KU	-	2.7021	-	0.00263144	\$ -
Total		\$ 123,428,280		\$ 244,387,995		\$ 238,000
Approved 2010 Levy		\$ 238,000	(divided by weighted assessment) =		0.00097386	tax rate at tax ratio of 1.00

Use Rateable Assessment

* 2/3 assessment reduction as per By-law 92-119

			Gross Assessment	Adjustment	Rateable Assessment	Gross Tax	Net Tax	
*	Commercial - Residual	CT	020.152.00010	882,075	588,050	294,025	1,700.86	566.95
	Commercial - Shopping	ST	020.152.00010	6,430,060	4,286,707	2,143,353	12,398.73	4,132.91
	Commercial - Residual	CT	020.151.50430	3,517,000	2,344,667	1,172,333	6,781.64	2,260.55
	Commercial - Parking Lot & Vacant Land	GT	020.151.50460	228,500	152,333	76,167	440.60	146.87
				11,057,635	7,371,757	3,685,878	21,321.83	7,107.28

Net Adjustment: 14,214.55

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 7 - King Street West

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT/YT/ZT	5,116,690	1.9800	10,131,046	0.00085119	\$ 4,355
- vacant bldg, excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00059584	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	170,000	1.9800	336,600	0.00085119	\$ 145
4a Industrial - Residual	IT/JT	-	3.2918	-	0.00141513	\$ -
- vacant bldg, excess land,	IU/IX/JU/JX	-	2.3043	-	0.00099059	\$ -
4b Industrial - Large	LT/KT	-	3.8601	-	0.00165944	\$ -
- vacant bldg, excess land	LU/KU	-	2.7021	-	0.00116161	\$ -
Total		\$ 5,286,690		\$ 10,467,646		\$ 4,500
Approved 2010 Levy \$ 4,500 (divided by weighted assessment) = 0.00042990 tax rate at tax ratio of 1.00						

Table 8 - Main West Esplanade - DORMANT STATUS

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT/YT/ZT	10,788,322	1.9800	21,360,878	-	\$ -
- vacant bldg, excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	-	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	846,415	1.9800	1,675,902	-	\$ -
4a Industrial - Residual	IT/JT	-	3.2918	-	-	\$ -
- vacant bldg, excess land,	IU/IX/JU/JX	-	2.3043	-	-	\$ -
4b Industrial - Large	LT/KT	-	3.8601	-	-	\$ -
- vacant bldg, excess land	LU/KU	-	2.7021	-	-	\$ -
Total		\$ 11,634,737		\$ 23,036,779		\$ -
Approved 2010 Levy N/A (divided by weighted assessment) = - tax rate at tax ratio of 1.00						

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 9 - Waterdown

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	135,145,052 1,394,330	0.00126921 0.00088845	\$ 86,630 \$ 894
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	2,930,301	0.00126921	\$ 1,878
4a Industrial - Residual - vacant bldg, excess land,	IT/JT IU/IX/JU/JX	3.2918 2.3043	932,481 -	0.00211010 0.00147707	\$ 598 \$ -
4b Industrial - Large - vacant bldg, excess land	LT/KT LU/KU	3.8601 2.7021	- -	0.00247438 0.00173207	\$ - \$ -
Total			\$ 140,402,165		\$ 90,000
Approved 2010 Levy \$ 90,000 (divided by weighted assessment) = 0.00064102 tax rate at tax ratio of 1.00					

Table 10 - Stoney Creek

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	CT/DT/ST/XT/YT/ZT CU/DU/SU/XU/YU/ZU	1.9800 1.3860	24,337,006 -	0.00116295 0.00081407	\$ 14,294 \$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	1.9800	91,575	0.00116295	\$ 54
4a Industrial - Residual - vacant bldg, excess land,	IT/JT IU/IX/JU/JX	3.2918 2.3043	413,483 -	0.00193344 0.00135341	\$ 243 \$ -
4b Industrial - Large - vacant bldg, excess land	LT/KT LU/KU	3.8601 2.7021	- -	0.00226723 0.00158706	\$ - \$ -
Total			\$ 24,842,064		\$ 14,591
Approved 2010 Levy \$ 14,591 (divided by weighted assessment) = 0.00058735 tax rate at tax ratio of 1.00					

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 11 - Dundas

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT/YT/ZT	16,716,624	1.9800	33,098,916	0.00593432	\$ 99,202
- vacant bldg, excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00415403	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	134,500	1.9800	266,310	0.00593432	\$ 798
4a Industrial - Residual	IT/JT	-	3.2918	-	0.00986596	\$ -
- vacant bldg, excess land,	IU/IX/JU/JX	-	2.3043	-	0.00690617	\$ -
4b Industrial - Large	LT/KT	-	3.8601	-	0.01156923	\$ -
- vacant bldg, excess land	LU/KU	-	2.7021	-	0.00809846	\$ -
Total		\$ 16,851,124		\$ 33,365,226		\$ 100,000
Approved 2010 Levy		\$ 100,000 (divided by weighted assessment) =		0.00299713 tax rate at tax ratio of 1.00		

Table 12 - Locke Street

Property Class		Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual	CT/DT/ST/XT/YT/ZT	2,750,983	1.9800	5,446,946	0.00372594	\$ 10,250
- vacant bldg, excess land	CU/DU/SU/XU/YU/ZU	-	1.3860	-	0.00260816	\$ -
3b Commercial - Parking Lot & Vacant Land	GT/CX	-	1.9800	-	0.00372594	\$ -
4a Industrial - Residual	IT/JT	-	3.2918	-	0.00619447	\$ -
- vacant bldg, excess land,	IU/IX/JU/JX	-	2.3043	-	0.00433613	\$ -
4b Industrial - Large	LT/KT	-	3.8601	-	0.00726389	\$ -
- vacant bldg, excess land	LU/KU	-	2.7021	-	0.00508472	\$ -
Total		\$ 2,750,983		\$ 5,446,946		\$ 10,250
Approved 2010 Levy		\$ 10,250 (divided by weighted assessment) =		0.00188179 tax rate at tax ratio of 1.00		

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Schedule "A"

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2010 TAX RATES AND LEVY - BUSINESS IMPROVEMENT AREAS

Table 13 - Ancaster

Property Class	Current Value Assessment	Tax Ratio	Weighted Assessment	BIA Tax Rate	BIA Levy
3a Commercial - Residual - vacant bldg, excess land	23,435,636 -	1.9800 1.3860	46,402,559 -	0.00391644 0.00274151	\$ 91,784 -
3b Commercial - Parking Lot & Vacant Land	387,000	1.9800	766,260	0.00391644	\$ 1,516
4a Industrial - Residual - vacant bldg, excess land,	- -	3.2918 2.3043	- -	0.00651119 0.00455783	\$ - -
4b Industrial - Large - vacant bldg, excess land	- -	3.8601 2.7021	- -	0.00763528 0.00534470	\$ - -
Total	\$ 23,822,636		\$ 47,168,819		\$ 93,300
Approved 2010 Levy \$ 93,300 (divided by weighted assessment) = 0.00197800 tax rate at tax ratio of 1.00					