

**Authority:** Item 5, General Issues Committee  
Report 23-017 (FCS23049)  
CM: May 24, 2023  
Ward: City Wide  
**Bill No. 090**

**CITY OF HAMILTON**  
**BY-LAW NO. 23- 090**

**To Establish Tax Ratios and Tax Reductions for the Year 2023**

**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 2023 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 2023 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 2023 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 2023 taxation year, the tax ratio for property in:
  - (a) the residential property class is 1.0000;
  - (b) the multi-residential property class is 2.2174;
  - (c) the new multi-residential property class is 1.0000;

- (d) the commercial property class is 1.9800;
  - (e) the parking lots and vacant land property class is 1.9800;
  - (f) the industrial property class is 3.1025;
  - (g) the large industrial property class is 3.6381;
  - (h) the pipeline property class is 1.7947;
  - (i) the farm property class is 0.1767;
  - (j) the managed forest property class is 0.2500
  - (k) the landfill property class is 2.9696.
3. For the 2023 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<sup>st</sup>, 2023.

**PASSED** this 24th day of May, 2023.

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A. Horwath  
Mayor

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A. Holland  
City Clerk