

**Authority:** Item 8, Audit, Finance & Administration  
Committee Report 19-007 (FCS19039)  
CM: May 8/9, 2019  
Ward: City Wide

**Bill No. 098**

## **CITY OF HAMILTON**

### **BY-LAW NO. 19-098**

#### **Delegation of Authority to the Treasurer and Deputy Treasurers with Respect to the Adjustment of Taxes and Payments In lieu of Taxes**

**WHEREAS** sections 8, 9 and 10 of the *Municipal Act, 2001* authorize the City of Hamilton to pass by-laws necessary or desirable for municipal purposes and, in particular, paragraph 3 of subsection 10(2) authorizes by-laws respecting the financial management of the municipality;

**AND WHEREAS** sections 110(17), 334, 356, 357, 357.1, 358, 359 and 359.1 of the *Municipal Act, 2001* authorize the City of Hamilton to adjust taxes, for example to reduce or increase taxes when there has been an overpayment or underpayment caused by a gross or manifest error;

**AND WHEREAS** section 23.1 of the *Municipal Act, 2001* authorizes the City of Hamilton to delegate its authority;

**AND WHEREAS** subsection 23.2(2)(c) of the *Municipal Act, 2001* authorizes the City of Hamilton to delegate quasi-judicial powers under the *Municipal Act, 2001* to an individual who is an officer, employee or agent of the City;

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

1. The Treasurer, Deputy Treasurers, Manager of Taxation, Tax Assessment and Appeals Administrator are severally delegated the authority to hold meetings, give notice and make decisions under sections 110(17), 334, 356, 357, 357.1, 358, 359 and 359.1 of the *Municipal Act, 2001*, subject to such direction as may be given by Council or the appropriate Standing Committee of the City of Hamilton from time to time.
2. The Treasurer and Deputy Treasurers shall use the most efficient combination of staff and external resources as required when exercising their delegated authority under this By-law, and, in so doing, may make further delegations.
3. The Treasurer's exercise of their delegated authority under this By-law shall be reported to Council or the appropriate Standing Committee of the City of Hamilton at least once in a calendar year.

Delegation of Authority to the Treasurer and Deputy Treasurers  
with Respect to the Adjustment of Taxes and Payments In lieu of Taxes

Page 2 of 2

4. Any reference to the title or position of a member of City staff in this By-law shall include any change to the title or position or any successor title or position or any new title or position which assumes the responsibilities of the title or position referenced in this By-law.
5. This By-Law comes into force on the date of its passing.

**PASSED** this 9<sup>th</sup> day of May, 2019.

---

M. Pearson  
Acting Mayor

---

J. Pilon  
Acting City Clerk