

**Authority:** Item 31, Committee of the  
Whole Report 04-003  
(FCS04073)  
CM: Date April 29, 2004

**Bill No. 184**

## **CITY OF HAMILTON**

### **BY-LAW NO. 04-184**

#### **To Limit Property Tax Capping**

**WHEREAS** section 329 of the *Municipal Act 2001*, provides for a cap which determines the maximum taxes for which particular classes of real property are liable during the fiscal year 2004.;

**AND WHEREAS** section 330 of that Act further empowers the City to enact a by-law to establish a percentage by which tax decreases shall be limited in respect of properties in any property class.

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

#### **1. Recovery for 2004**

- 1.1 For the purposes of section 030 of the *Municipal Act 2001*, in order to recover all or part of the revenues foregone as a result of the application of section 329 of the Act to properties within the property classes specified in Schedule " A to this By-law, the percentage by which tax decreases for 2004 in respect of properties subject to Part IX of the Act shall be, and be deemed to have been, limited shall be **as** set out n the column headed "2004 Decrease" in that Schedule.
- 1.2 Section 1.1 shall apply to **all** properties in the property class whose taxes for municipal and school purposes for 2003, as determined under subsection 329 (**4**)of the *Municipal Act*, exceed their taxes for municipal and school purposes for 2004 as adjusted in accordance with the regulations in respect of changes in taxes for municipal purposes and changes in taxes for school purposes.

- 1.3 The purpose of this section is to clarify the respective rights and obligations of the City and all persons liable for tax during the fiscal year 2004.
- 1.4 This section shall be deemed to have come into effect on January 1, 2004.

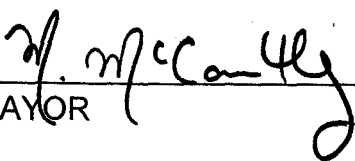
## 2. Saving

- 2.1 In the event that a provision of this By-law is held to be void or unenforceable by a final judgment of a court of competent jurisdiction, the remaining provisions of this By-law shall remain in effect unamended.
- 2.2 In the event that one or more of the percentages specified in Schedule "A" is found by a court of competent jurisdiction to exceed the percentage decrease that the City may establish under sections 329 and 330 of the Municipal Act 2001, then Schedule "A" shall be deemed to have always provided that the percentage decrease shall be the maximum percentage allowable under those sections, as determined by that Court.
- 2.3 Where section 2.2 applies, any excess tax collected by the City in respect of a property shall be applied to the taxes payable in respect of that same property in the next following fiscal year.

### SCHEDULE "A"

Property Class	2004 Decrease
Commercial	18.25 per cent
Industrial	18.25 per cent
Multi-residential	18.30 per cent

**PASSED and ENACTED** this 12<sup>th</sup> day of August, 2004.

  
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 MAYOR

  
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 CLERK