

# THE REGIONAL MUNICIPALITY OF YORK

## BYLAW NO. 2015-25

A bylaw to set and levy the rates of taxation for Regional general purposes  
for the year 2015

WHEREAS the estimated sum required for payment of the current expenditures of the Regional Corporation in the year 2015, as adopted by the Regional Council on February 26, 2015, and for payment of all debts of the Regional Corporation falling due within such year exclusive of current expenditures and debts for water and sewer purposes, amounts required to be raised for sinking funds and principal and interest payments or sinking fund requirements in respect of debenture debt of lower-tier municipalities, for the payment of which the Regional Corporation is liable, and after allowance is made for contribution from reserves, is \$937,604,009;

AND WHEREAS an amount of Payments in Lieu of Taxation of \$2,653,200 to be paid to the Regional Corporation in 2015 has been estimated and such amount is to be used to reduce the rates of taxation;

AND WHEREAS subsection 311(2) of the *Municipal Act, 2001* provides that an upper-tier municipality shall pass a bylaw directing each lower-tier municipality to levy a separate tax rate, as specified in the bylaw, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

AND WHEREAS subsection 311(11) of the *Municipal Act, 2001*, provides that an upper-tier rating bylaw shall estimate the amount to be raised in a lower-tier municipality as a result of a levy being made in that municipality in accordance with the bylaw;

AND WHEREAS all property assessment rolls on which the 2015 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, as amended, subject to any appeals presently outstanding;

AND WHEREAS the tax rates on the property classes and property subclasses have been calculated on the returned assessment roll dated December 9, 2014 pursuant to the provisions of the *Municipal Act, 2001* and the manner set out herein;

AND WHEREAS subsection 316(1) of the *Municipal Act, 2001* provides that the council of an upper-tier municipality may, before the adoption of the estimates for the year, by bylaw requisition a sum from each of its lower-tier municipalities, not exceeding the prescribed percentage of the amount that, in the upper-tier rating bylaw for the previous year, was estimated to be raised in the particular lower-tier municipality and that the amount of any such requisition shall be deducted from the amounts to be paid by the lower-tier municipality to the Regional Corporation under the upper-tier rating bylaw for the year;

AND WHEREAS Bylaw No 2015-8, being a bylaw to levy against the lower-tier municipalities on an interim basis the sums of monies required during the year 2015 for the purposes of the Regional Corporation was enacted by the Regional Council on February 26, 2015, and levied against each lower-tier municipality set out in Column 1 of the schedule contained in section 1 of the said bylaw, the specific sums set out opposite each lower-tier municipality in Column 2 of the said schedule, and such sums were payable in installments as set out in the Schedule "A" to this bylaw;

NOW THEREFORE, the Council of The Regional Municipality of York hereby enacts as follows:

1. The estimated sum required for payment of the current expenditures of the Regional Corporation for the year 2015, as adopted, shall be reduced by the aggregate amount of Payments in Lieu of Taxation of \$2,653,200 to reduce the amount of the net Regional requirements to \$ 934,950,809.
2. For the taxation year 2015, the estimated amounts to be raised in each lower-tier municipality as a result of a levy being made in that municipality in accordance with this bylaw are set out in Column 5 of Schedule "A" attached hereto opposite the respective municipality listed in Column 1 and which amounts are equal to the sum of the corresponding amounts set out in Columns 2, 3 and 4.
3. The Treasurer of each lower-tier municipality shall pay to the Treasurer of the Regional Corporation all amounts directed to be levied on property assessment under this bylaw and due to the Regional Corporation under the *Municipal Act, 2001* in the amounts and on or before the times set out in Columns 8 and 9 of Schedule "A" attached hereto.

4. In this bylaw, the property classes and subclasses listed in Column 1 of the schedule contained in section 5 for which tax rates are established are as defined under the *Assessment Act*.
5. For the taxation year 2015, the lower-tier municipalities shall levy upon the classes and subclasses of property listed in Column 1 of the schedule contained in this section, the rate of taxation set out opposite such property class or subclass in Column 2.

<b>COLUMN 1</b>	<b>COLUMN 2</b>
<b>PROPERTY CLASS</b>	<b>REGIONAL TAX RATE</b>
Residential	.00406421
Residential Taxable (shared as PIL)	.00406421
Residential Taxable (Upper Tier & Education Only)	.00406421
Residential – first subclass of farmland awaiting development	.00101605
Multi-residential	.00406421
Commercial	.00454054
Commercial: excess land subclass	.00317837
Commercial: vacant land subclass	.00317837
Commercial – first subclass of farmland awaiting development	.00101605
Commercial (previous Ontario Hydro)	.00454054
Commercial Vacant and Excess Land (Shared as PIL)	.00317837
Office Building	.00454054
Office Building Vacant Units and Excess	.00317837
Shopping Centre	.00454054
Shopping Centre Vacant Units and Excess	.00317837
Commercial – new construction	.00454054
Commercial Occupied – new construction	.00454054
Commercial: Vacant Units and Excess – new construction	.00317837
Office Building Occupied – new construction	.00454054
Office Building Excess – new construction	.00317837
Shopping Centre – new construction	.00454054
Shopping Centre – Vacant Units and Excess – new construction	.00317837

Parking Lot (Full)	.00454054
Industrial Occupied	.00533387
Industrial: excess land subclass	.00346701
Industrial: vacant land subclass	.00346701
Industrial – first subclass of farmland awaiting development	.00101605
Industrial (previous Ontario Hydro)	.00533387
Industrial Vacant Land (Shared as PIL)	.00346701
Industrial (previous Ontario Hydro) Excess	.00346701
Industrial Occupied – new construction	.00533387
Industrial Excess and Vacant Land (New Construction)	.00346701
New Large Industrial Occupied	.00533387
Large Industrial	.00533387
Large Industrial Vacant Units and Excess (including new construction)	.00346701
Pipeline	.00373501
Farmlands	.00101605
Managed Forest	.00101605

6. Schedule “A shall form part of this bylaw.

ENACTED AND PASSED on April 23, 2015.

\_\_\_\_\_  
Regional Clerk

\_\_\_\_\_  
Regional Chair

*Authorized by Clause 6, Report 8 of the Committee of the Whole, adopted by Regional Council at its meeting on April 23, 2015*

### Schedule "A" 2015 Taxation Year

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LOCAL MUNICIPALITIES	2015 TAXABLE NON-LINEAR PROPERTIES REGIONAL REQUIREMENT	ESTIMATED RAILWAY RIGHTS-OF-WAY REGIONAL REQUIREMENT	ESTIMATED UTILITIES REGIONAL REQUIREMENT	ESTIMATED TOTAL REGIONAL REQUIREMENT	BYLAW NO. 2015-8 DUE APRIL 30, 2015	BYLAW NO. 2015-8 DUE JUNE 30, 2015	NET DUE ON OR BEFORE SEPTEMBER 30, 2015	NET DUE ON OR BEFORE DECEMBER 15, 2015
Town of Aurora	\$ 43,502,973.28	\$ 20,849.98	\$ 24,787.16	\$ 43,548,610.41	\$ 10,401,240.25	\$ 10,401,240.25	\$ 11,373,064.96	\$ 11,373,064.96
Town of East Gwillimbury	\$ 17,556,598.58	\$ 42,948.23	\$ 2,714.93	\$ 17,602,261.74	\$ 4,276,136.25	\$ 4,276,136.25	\$ 4,524,994.62	\$ 4,524,994.62
Town of Georgina	\$ 23,687,249.13	\$ 30,942.42	\$ 10,594.62	\$ 23,728,786.16	\$ 5,818,831.75	\$ 5,818,831.75	\$ 6,045,561.33	\$ 6,045,561.33
Township of King	\$ 25,023,892.43	\$ 20,028.82	\$ 396,876.58	\$ 25,440,797.83	\$ 5,918,773.50	\$ 5,918,773.50	\$ 6,801,625.42	\$ 6,801,625.42
City of Markham	\$ 265,617,779.45	\$ 154,156.14	\$ 242,346.00	\$ 266,014,281.60	\$ 62,710,167.50	\$ 62,710,167.50	\$ 70,296,973.30	\$ 70,296,973.30
Town of Newmarket	\$ 55,169,050.71	\$ 10,690.66	\$ 27,269.20	\$ 55,207,010.57	\$ 13,324,738.75	\$ 13,324,738.75	\$ 14,278,766.53	\$ 14,278,766.53
Town of Richmond Hill	\$ 165,769,474.35	\$ 52,858.03	\$ 8,414.13	\$ 165,830,746.51	\$ 39,257,717.50	\$ 39,257,717.50	\$ 43,657,655.76	\$ 43,657,655.76
City of Vaughan	\$ 301,567,693.89	\$ 216,272.06	\$ 335,241.23	\$ 302,119,207.18	\$ 72,096,132.00	\$ 72,096,132.00	\$ 78,963,471.59	\$ 78,963,471.59
Town of Whitchurch-Stouffville	\$ 35,412,292.61	\$ 42,031.68	\$ 4,782.72	\$ 35,459,107.01	\$ 8,539,237.50	\$ 8,539,237.50	\$ 9,190,316.00	\$ 9,190,316.00
<b>TOTAL</b>	<b>\$ 933,307,004.44</b>	<b>\$ 590,778.00</b>	<b>\$ 1,053,026.57</b>	<b>\$ 934,950,809.01</b>	<b>\$ 222,342,975.00</b>	<b>\$ 222,342,975.00</b>	<b>\$ 245,132,429.51</b>	<b>\$ 245,132,429.51</b>