

THE REGIONAL MUNICIPALITY OF YORK

BILL NO. 22

BYLAW NO. 2014-22

A bylaw to set and levy the rates of taxation for Regional general purposes
for the year 2014

WHEREAS the estimated sum required for payment of the current expenditures of the Regional Corporation in the year 2014, as adopted by the Regional Council on December 19, 2013, 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 \$891,922,000;

AND WHEREAS an amount of Payments in Lieu of Taxation of \$2,550,100 to be paid to the Regional Corporation in 2014 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 by-law, 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*, as amended 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 2014 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 10, 2013 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. 2014-7, being a by-law to levy against the lower-tier municipalities on an interim basis the sums of monies required during the year 2014 for the purposes of the Regional Corporation was enacted by the Regional Council on January 23, 2014, 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 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 2014, as adopted, shall be reduced by the aggregate amount of Payments in Lieu of Taxation of \$2,550,100 to reduce the amount of the net Regional requirements to \$889,371,900.
2. For the taxation year 2014, 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 by-law 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 2014, 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.

COLUMN 1	COLUMN 2
PROPERTY CLASS	REGIONAL TAX RATE
Residential property class	.00416733
Residential Taxable (Shared as PIL)	.00416733
Residential Taxable (Upper Tier & Education Only)	.00416733
Residential – first subclass of farmland awaiting development	.00104183
Multi-residential property class	.00416733
Commercial property class	.00465575
Commercial: excess land subclass	.00325902
Commercial: vacant land subclass	.00325902
Commercial – first subclass of farmland awaiting development	.00104183
Commercial (previous Ontario Hydro)	.00465575
Commercial Vacant and Excess Land (Shared as PIL)	.00325902
Office Building	.00465575
Office Building Vacant Units and Excess	.00325902
Shopping Centre	.00465575
Shopping Centre Vacant Units and Excess	.00325902
Commercial Occupied – new construction	.00465575
Commercial: Vacant Units and Excess – new construction	.00325902
Office Building – new construction	.00465575
Office Building Excess – new construction	.00325902
Shopping Centre – new construction	.00465575
Shopping Centre Vacant Units and Excess – new construction	.00325902
Parking Lot (Full)	.00465575
Industrial property class	.00546921
Industrial: excess land subclass	.00355499
Industrial: vacant land subclass	.00355499
Industrial – first subclass of farmland awaiting development	.00104183
Industrial (previous Ontario Hydro)	.00546921
Industrial Vacant Land (Shared as PIL)	.00355499
Industrial (previous Ontario Hydro) Excess	.00355499
Industrial Occupied – new construction	.00546921
Industrial: excess land subclass – new construction	.00355499
Large Industrial – new construction	.00546921
Large Industrial	.00546921
Large Industrial Vacant Units and Excess (including new construction)	.00355499
Pipeline	.00382978
Farmlands	.00104183
Managed forests	.00104183

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

ENACTED AND PASSED on March 27, 2014.

Denis Kelly
Regional Clerk

Bill Fisch
Regional Chair

Authorized by Clause 12, Report 6 of the Committee of the Whole, adopted by Regional Council at its meeting on March 27, 2014.

Schedule "A"
2014 Taxation Year

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LOCAL MUNICIPALITIES	2014 TAXABLE NON-LINEAR PROPERTIES REGIONAL REQUIREMENT	ESTIMATED RAILWAY RIGHTS-OF-WAY REGIONAL REQUIREMENT	ESTIMATED UTILITIES REGIONAL REQUIREMENT	ESTIMATED TOTAL REGIONAL REQUIREMENT	BY-LAW NO. 2014-7 DUE APRIL 30, 2014	BY-LAW NO. 2014-7 DUE JUNE 30, 2014	NET DUE ON OR BEFORE SEPTEMBER 30, 2014	NET DUE ON OR BEFORE DECEMBER 15, 2014
Town of Aurora	\$ 41,558,806.03	\$ 21,049.74	\$ 25,104.86	\$ 41,604,960.64	\$ 10,142,679.00	\$ 10,142,679.00	\$ 10,659,801.25	\$ 10,659,801.25
Town of East Gwillimbury	\$ 17,058,243.48	\$ 43,548.73	\$ 2,752.89	\$ 17,104,545.11	\$ 4,118,755.75	\$ 4,118,755.75	\$ 4,433,516.57	\$ 4,433,516.57
Town of Georgina	\$ 23,233,332.78	\$ 31,283.37	\$ 10,711.36	\$ 23,275,327.51	\$ 5,787,612.25	\$ 5,787,612.25	\$ 5,850,051.39	\$ 5,850,051.39
Township of King	\$ 23,232,379.30	\$ 20,156.82	\$ 422,557.81	\$ 23,675,093.93	\$ 5,528,841.50	\$ 5,528,841.50	\$ 6,308,705.13	\$ 6,308,705.13
City of Markham	\$ 250,447,439.59	\$ 150,388.98	\$ 242,840.99	\$ 250,840,669.56	\$ 60,135,467.50	\$ 60,135,467.50	\$ 65,284,867.69	\$ 65,284,867.69
Town of Newmarket	\$ 53,260,632.90	\$ 10,792.61	\$ 27,529.27	\$ 53,298,954.78	\$ 12,956,023.00	\$ 12,956,023.00	\$ 13,693,454.63	\$ 13,693,454.63
Town of Richmond Hill	\$ 156,970,086.54	\$ 52,379.21	\$ 8,404.49	\$ 157,030,870.24	\$ 37,805,022.00	\$ 37,805,022.00	\$ 40,710,412.84	\$ 40,710,412.84
City of Vaughan	\$ 287,830,424.34	\$ 217,518.51	\$ 336,585.50	\$ 288,384,528.35	\$ 69,931,627.00	\$ 69,931,627.00	\$ 74,260,637.48	\$ 74,260,637.48
Town of Whitchurch-Stouffville	\$ 34,109,593.84	\$ 42,517.99	\$ 4,838.06	\$ 34,156,949.89	\$ 8,206,972.00	\$ 8,206,972.00	\$ 8,871,503.02	\$ 8,871,503.02
TOTAL	\$ 887,700,938.81	\$ 589,635.97	\$ 1,081,325.21	\$ 889,371,900.00	\$ 214,613,000.00	\$ 214,613,000.00	\$ 230,072,950.00	\$ 230,072,950.00