

## THE REGIONAL MUNICIPALITY OF YORK

### BYLAW NO. 2021-27

A bylaw to set and levy the rates of taxation for Regional general purposes  
for the year 2021

WHEREAS the estimated sum required for payment of the current expenditures of the Regional Corporation in the year 2021, as adopted by Regional Council on March 25, 2021, 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 \$1,223,119,000.00;

AND WHEREAS an amount of Payments in Lieu of Taxation of \$4,027,084.00 to be paid to the Regional Corporation in 2021 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 2021 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 15, 2020 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 2021-02, as amended, being a bylaw to levy against the lower-tier municipalities on an interim basis the sums of monies required during the year 2021 for the purposes of the Regional Corporation was enacted by Regional Council on January 28, 2021, 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;

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 2021, as adopted, shall be reduced by the aggregate amount of Payments in Lieu of Taxation of \$4,027,084.00 to reduce the amount of the net Regional requirements to \$1,219,091,916.00.
2. For the taxation year 2021, 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. That where, as a direct result of a COVID-19 financial relief program, any amount payable to the Region by a lower-tier municipality with respect to the 2021 tax levy, as

set out in Column 8 of Schedule “A”, is not remitted to the Region on the due date of September 30, 2021, no interest will be payable on any outstanding amount until January 1, 2022, and further that where any amount payable, as set out in Column 9 of Schedule “A”, is not remitted to the Region on the due date of December 15, 2021, no interest will be payable on any outstanding amount until March 31, 2022.

5. In this bylaw, the property classes and subclasses listed in Column 1 of the table contained in section 6 for which tax rates are established are as defined under the *Assessment Act*.
6. For the taxation year 2021, 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	.326425
Residential Taxable (shared as PIL)	.326425
Residential Taxable (Upper Tier & Education Only)	.326425
Residential – first subclass of farmland awaiting development	.081606
Multi-residential	.326425
New Multi-residential	.326425
Commercial	.434831
Commercial: excess land subclass	.304382
Commercial: vacant land subclass	.304382
Commercial – first subclass of farmland awaiting development	.081606
Commercial Small Scale On-Farm Business Subclass	.434831
Commercial (previous Ontario Hydro)	.434831
Commercial Vacant and Excess Land (Shared as PIL)	.304382
Office Building	.434831
Office Building Vacant Units and Excess	.304382
Shopping Centre	.434831
Shopping Centre Vacant Units and Excess	.304382

Commercial – new construction	.434831
Commercial Occupied – new construction	.434831
Commercial: Vacant Units and Excess – new construction	.304382
Office Building Occupied – new construction	.434831
Office Building Excess – new construction	.304382
Shopping Centre – new construction	.434831
Shopping Centre – Vacant Units and Excess – new construction	.304382
Parking Lot (Full)	.434831
Industrial Occupied	.536382
Industrial: excess land subclass	.348648
Industrial: vacant land subclass	.348648
Industrial – first subclass of farmland awaiting development	.081606
Industrial (previous Ontario Hydro)	.536382
Industrial Vacant Land (Shared as PIL)	.348648
Industrial (previous Ontario Hydro) Excess	.348648
Industrial Occupied – new construction	.536382
Industrial Excess and Vacant Land (New Construction)	.348648
New Large Industrial Occupied	.536382
Large Industrial	.536382
Large Industrial Vacant Units and Excess (including new construction)	.348648
Pipeline	.299985
Farmlands	.081606
Managed Forest	.081606
Landfill	.359068

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

ENACTED AND PASSED on April 22, 2021.

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Regional Clerk

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Regional Chair

*Authorized by Item J.2.4 of the Committee of the Whole of April 8, 2021, adopted by Regional Council at its meeting on April 22, 2021*

## Schedule "A" 2021 Taxation Year

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LOCAL MUNICIPALITIES	2021 TAXABLE NON-LINEAR PROPERTIES REGIONAL REQUIREMENT	ESTIMATED RAILWAY RIGHTS-OF-WAY REGIONAL REQUIREMENT	ESTIMATED UTILITIES REGIONAL REQUIREMENT	ESTIMATED TOTAL REGIONAL REQUIREMENT	BYLAW NO. 2021 - 02 DUE APRIL 30, 2021	BYLAW NO. 2021 -02 DUE JUNE 30, 2021	NET DUE ON OR BEFORE SEPTEMBER 30, 2021	NET DUE ON OR BEFORE DECEMBER 15, 2021
Aurora	\$ 59,834,032	\$ 20,953	\$ 24,297	\$ 59,879,284	\$ 14,433,190	\$ 14,433,190	\$ 15,506,452	\$ 15,506,452
East Gwillimbury	\$ 28,402,678	\$ 41,163	\$ 2,548	\$ 28,446,389	\$ 6,743,162	\$ 6,743,162	\$ 7,480,032	\$ 7,480,032
Georgina	\$ 28,833,878	\$ 28,831	\$ 9,666	\$ 28,872,375	\$ 7,034,764	\$ 7,034,764	\$ 7,401,424	\$ 7,401,424
King	\$ 33,155,379	\$ 18,228	\$ 353,677	\$ 33,527,284	\$ 8,071,769	\$ 8,071,769	\$ 8,691,873	\$ 8,691,873
Markham	\$ 350,366,219	\$ 160,213	\$ 210,410	\$ 350,736,842	\$ 85,450,071	\$ 85,450,071	\$ 89,918,350	\$ 89,918,350
Newmarket	\$ 69,051,114	\$ 10,820	\$ 23,754	\$ 69,085,689	\$ 16,904,514	\$ 16,904,514	\$ 17,638,331	\$ 17,638,331
Richmond Hill	\$ 225,609,362	\$ 53,408	\$ 8,249	\$ 225,671,018	\$ 55,086,888	\$ 55,086,888	\$ 57,748,621	\$ 57,748,621
Vaughan	\$ 375,807,394	\$ 218,162	\$ 332,631	\$ 376,358,186	\$ 91,398,392	\$ 91,398,392	\$ 96,780,702	\$ 96,780,702
Whitchurch-Stouffville	\$ 46,469,962	\$ 40,401	\$ 4,486	\$ 46,514,849	\$ 11,107,054	\$ 11,107,054	\$ 12,150,371	\$ 12,150,371
<b>TOTAL</b>	<b>\$ 1,217,530,018</b>	<b>\$ 592,180</b>	<b>\$ 969,718</b>	<b>\$ 1,219,091,916</b>	<b>\$ 296,229,803</b>	<b>\$ 296,229,803</b>	<b>\$ 313,316,156</b>	<b>\$ 313,316,156</b>