

THE REGIONAL MUNICIPALITY OF YORK

BYLAW NO. 2022-09

A bylaw to set and levy the rates of taxation for Regional general purposes
for the year 2022

WHEREAS the estimated sum required for payment of the current expenditures of the Regional Corporation in the year 2022, as adopted by Regional Council on December 16, 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 \$1,277,179,915.00;

AND WHEREAS an amount of Payments in Lieu of Taxation of \$4,184,982.00 to be paid to the Regional Corporation in 2022 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 2022 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 12, 2021 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 2022-03, being a bylaw to levy against the lower-tier municipalities on an interim basis the sums of monies required during the year 2022 for the purposes of the Regional Corporation was enacted by Regional Council on January 27, 2022, 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 are 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 2022, as adopted, shall be reduced by the aggregate amount of Payments in Lieu of Taxation of \$4,184,982.00 to reduce the amount of the net Regional requirements to \$1,272,994,933.00.
2. For the taxation year 2022, 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 table contained in section 5 for which tax rates are established are as defined under the *Assessment Act*.

5. For the taxation year 2022, 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	.335958
Residential Taxable (shared as PIL)	.335958
Residential Taxable (Upper Tier & Education Only)	.335958
Residential – first subclass of farmland awaiting development	.083990
Multi-residential	.335958
New Multi-residential	.335958
Commercial	.447530
Commercial: excess land subclass	.313271
Commercial: vacant land subclass	.313271
Commercial – first subclass of farmland awaiting development	.083990
Commercial Small Scale On-Farm Business Subclass	.447530
Commercial (previously Ontario Hydro)	.447530
Commercial Vacant and Excess Land (Shared as PIL)	.313271
Office Building	.447530
Office Building Vacant Units and Excess	.313271
Shopping Centre	.447530
Shopping Centre Vacant Units and Excess	.313271
Commercial – new construction	.447530
Commercial Occupied – new construction	.447530
Commercial: Vacant Units and Excess – new construction	.313271
Office Building Occupied – new construction	.447530
Office Building Excess – new construction	.313271
Shopping Centre – new construction	.447530
Shopping Centre – Vacant Units and Excess – new construction	.313271
Parking Lot (Full)	.447530

Industrial Occupied	.552046
Industrial: excess land subclass	.358830
Industrial: vacant land subclass	.358830
Industrial – first subclass of farmland awaiting development	.083990
Industrial (previously Ontario Hydro)	.552046
Industrial Vacant Land (Shared as PIL)	.358830
Industrial (previously Ontario Hydro) Excess	.358830
Industrial Occupied – new construction	.552046
Industrial Excess and Vacant Land (New Construction)	.358830
New Large Industrial Occupied	.552046
Large Industrial	.552046
Large Industrial Vacant Units and Excess (including new construction)	.358830
Pipeline	.308745
Farmlands	.083990
Managed Forest	.083990
Landfill	.369554

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

ENACTED AND PASSED on March 24, 2022.

Regional Clerk

Regional Chair

Authorized by Item 1.2.3 of the Committee of the Whole of March 3, 2022, adopted by Regional Council at its meeting on March 24, 2022

Schedule "A" 2022 Taxation Year

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LOCAL MUNICIPALITIES	2022 TAXABLE NON-LINEAR PROPERTIES REGIONAL REQUIREMENT	ESTIMATED RAILWAY RIGHTS-OF-WAY REGIONAL REQUIREMENT	ESTIMATED UTILITIES REGIONAL REQUIREMENT	ESTIMATED TOTAL REGIONAL REQUIREMENT	BYLAW NO. 2022 - 03 DUE APRIL 29, 2022	BYLAW NO. 2022 -03 DUE JUNE 30, 2022	NET DUE ON OR BEFORE SEPTEMBER 29, 2022	NET DUE ON OR BEFORE DECEMBER 15, 2022
Aurora	\$ 62,554,294	\$ 20,944	\$ 24,287	\$ 62,599,525	\$ 14,969,821	\$ 14,969,821	\$ 16,329,941	\$ 16,329,941
East Gwillimbury	\$ 29,927,839	\$ 41,459	\$ 2,566	\$ 29,971,864	\$ 7,111,597	\$ 7,111,597	\$ 7,874,335	\$ 7,874,335
Georgina	\$ 30,098,037	\$ 28,829	\$ 9,666	\$ 30,136,532	\$ 7,218,094	\$ 7,218,094	\$ 7,850,172	\$ 7,850,172
King	\$ 34,479,670	\$ 18,566	\$ 360,234	\$ 34,858,470	\$ 8,381,821	\$ 8,381,821	\$ 9,047,414	\$ 9,047,414
Markham	\$ 364,684,560	\$ 160,992	\$ 211,420	\$ 365,056,971	\$ 87,684,211	\$ 87,684,211	\$ 94,844,275	\$ 94,844,275
Newmarket	\$ 71,810,883	\$ 10,797	\$ 23,656	\$ 71,845,336	\$ 17,271,422	\$ 17,271,422	\$ 18,651,246	\$ 18,651,246
Richmond Hill	\$ 235,623,348	\$ 53,517	\$ 8,266	\$ 235,685,132	\$ 56,417,755	\$ 56,417,755	\$ 61,424,811	\$ 61,424,811
Vaughan	\$ 393,236,421	\$ 219,408	\$ 334,530	\$ 393,790,358	\$ 94,089,547	\$ 94,089,547	\$ 102,805,632	\$ 102,805,632
Whitchurch-Stouffville	\$ 49,005,919	\$ 40,347	\$ 4,480	\$ 49,050,746	\$ 11,628,712	\$ 11,628,712	\$ 12,896,661	\$ 12,896,661
TOTAL	\$ 1,271,420,970	\$ 594,859	\$ 979,105	\$ 1,272,994,933	\$ 304,772,979	\$ 304,772,979	\$ 331,724,487	\$ 331,724,487

* may not add due to rounding