

# THE REGIONAL MUNICIPALITY OF YORK

## BYLAW NO. 2023-19

A bylaw to establish tax ratios and to specify the percentage by which tax rates are to be reduced for prescribed property subclasses for 2023

WHEREAS the Council of The Regional Municipality of York is required pursuant to section 308(5) of the *Municipal Act, 2001*, as amended (the "*Municipal Act*") to establish tax ratios in each year for the Region and its lower-tier municipalities;

AND WHEREAS the tax ratios determine the relative amount of taxation to be borne by each property class;

AND WHEREAS the property classes have been prescribed by the Minister of Finance pursuant to section 7 of the *Assessment Act*, as amended;

AND WHEREAS the Council of The Regional Municipality of York has adopted the classes as defined in Part II, Section 2 of O.Reg 282/98 made under the *Assessment Act*;

AND WHEREAS in accordance with O.Reg 98/17 public utility landfills have been classified in the landfill property class defined in Part II, Section 2 of O.Reg 282/98 made under the *Assessment Act*;

AND WHEREAS the property subclasses for which tax reductions are to be established are in accordance with section 8 of the *Assessment Act*;

AND WHEREAS the tax reductions reduce the tax rates that would otherwise be levied for municipal purposes;

AND WHEREAS section 313(1) of the *Municipal Act* provides for tax reductions for prescribed subclasses under subsection 8(1) of the *Assessment Act*;

AND WHEREAS section 313(1.2) of the *Municipal Act* provides that The Regional Municipality of York may, in establishing tax reductions, pass a bylaw providing for the application of a percentage within a range prescribed by or determined in accordance with the regulations instead of the percentages described in subsection 313(1);

AND WHEREAS O.Reg 383/98 made under the *Municipal Act* prescribes ranges within which tax reductions may be applied;

The Council of The Regional Municipality of York enacts as follows:

1. For the taxation year 2023, the tax ratio for property in,
  - (a) the residential property class is 1.0000;
  - (b) the multi-residential property class is 1.0000;
  - (c) the commercial property class is 1.3321;
  - (d) the industrial property class is 1.6432;
  - (e) the pipe line property class is 0.9190;
  - (f) the farm property class is 0.2500;
  - (g) the managed forests property class is 0.2500; and
  - (h) the landfill property class is 1.100.
2. The tax reduction for,
  - (a) the vacant land and excess land subclasses in the commercial property class is 30%;
  - (b) the vacant land and excess land subclasses in the industrial property class is 35%;
  - (c) the first subclass of farmland awaiting development in the residential property class, multi-residential property class, commercial property class and industrial property class is 75% of the residential tax rate; and
  - (d) the second subclass of farmland awaiting development in the residential property class, multi-residential class, commercial class and industrial class is 0%.
3. For the purposes of this bylaw, the first subclass of farmland awaiting development and the second subclass of farmland awaiting development are as defined in O.Reg 282/98 made under the *Assessment Act*.

4. The Regional Municipality of York may exercise the option to make adjustments to the notional tax rates in accordance with Section 12 (3.2), (3.3) and (3.4) of O. Reg. 73/03 made under the *Municipal Act*.

ENACTED AND PASSED on April 27, 2023.

---

Regional Clerk

---

Regional Chair

*Authorized by Item 1.2.4 of the Committee of the Whole dated April 13, 2023, adopted by Regional Council at its meeting on April 27, 2023*