

THE REGIONAL MUNICIPALITY OF YORK

BYLAW NO. 2023-20

A bylaw to set and levy the rates of taxation for Regional general purposes
for the year 2023

WHEREAS the estimated sum required for payment of the current expenditures of the Regional Corporation in the year 2023, as adopted by Regional Council on February 23, 2023, 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 \$1,343,789,932.00;

AND WHEREAS an amount of Payments in Lieu of Taxation of \$4,381,009.00 to be paid to the Regional Corporation in 2023 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 2023 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 13, 2022 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 2023-01, being a bylaw to levy against the lower-tier municipalities on an interim basis the sums of monies required during the year 2023 for the purposes of the Regional Corporation was enacted by Regional Council on January 26, 2023, 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 2023, as adopted, shall be reduced by the aggregate amount of Payments in Lieu of Taxation of \$4,381,009.00 to reduce the amount of the net Regional requirements to \$1,339,408,923.00.
2. For the taxation year 2023, 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 2023, 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	.348892
Residential Taxable (shared as PIL)	.348892
Residential Taxable (Upper Tier & Education Only)	.348892
Residential – first subclass of farmland awaiting development	.087223
Multi-residential	.348892
New Multi-residential	.348892
Commercial	.464759
Commercial: excess land subclass	.325331
Commercial: vacant land subclass	.325331
Commercial – first subclass of farmland awaiting development	.087223
Commercial Small Scale On-Farm Business Subclass - 1	.464759
Commercial Small Scale On-Farm Business Subclass - 2	.464759
Commercial (previously Ontario Hydro)	.464759
Commercial Vacant and Excess Land (Shared as PIL)	.325331
Office Building	.464759
Office Building Vacant Units and Excess	.325331
Shopping Centre	.464759
Shopping Centre Vacant Units and Excess	.325331
Parking Lot (Full)	.464759
Industrial Occupied	.573299
Industrial: excess land subclass	.372645
Industrial: vacant land subclass	.372645
Industrial – first subclass of farmland awaiting development	.087223
Industrial (previously Ontario Hydro)	.573299
Industrial Vacant Land (Shared as PIL)	.372645

Industrial (previously Ontario Hydro) Excess	.372645
Large Industrial	.573299
Large Industrial Vacant Units and Excess	.372645
Industrial Small Scale On-Farm Business Subclass - 1	.573299
Industrial Small Scale On-Farm Business Subclass - 2	.573299
Pipeline	.320632
Farmlands	.087223
Managed Forest	.087223
Landfill	.383781

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

ENACTED AND PASSED on April 27, 2023.

Regional Clerk

Regional Chair

Authorized by Item I.2.5 of the Committee of the Whole dated April 13, 2023, adopted by Regional Council at its meeting on April 27, 2023

Schedule "A" 2023 Taxation Year

Schedule "A" 2023 Taxation Year*

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LOCAL MUNICIPALITIES	2023 TAXABLE NON-LINEAR PROPERTIES REGIONAL REQUIREMENT	ESTIMATED RAILWAY RIGHTS-OF-WAY REGIONAL REQUIREMENT	ESTIMATED UTILITIES REGIONAL REQUIREMENT	ESTIMATED TOTAL REGIONAL REQUIREMENT	BYLAW NO. 2023 - 01 DUE APRIL 28, 2023	BYLAW NO. 2023 -01 DUE JUNE 30, 2023	NET DUE ON OR BEFORE SEPTEMBER 29, 2023	NET DUE ON OR BEFORE DECEMBER 15, 2023
Aurora	\$ 65,929,709	\$ 20,939	\$ 24,281	\$ 65,974,929	\$ 15,649,881	\$ 15,649,881	\$ 17,337,583	\$ 17,337,583
East Gwillimbury	\$ 32,226,843	\$ 41,835	\$ 2,589	\$ 32,271,268	\$ 7,492,966	\$ 7,492,966	\$ 8,642,668	\$ 8,642,668
Georgina	\$ 31,561,478	\$ 29,168	\$ 9,779	\$ 31,600,425	\$ 7,534,133	\$ 7,534,133	\$ 8,266,080	\$ 8,266,080
King	\$ 36,230,670	\$ 18,817	\$ 365,104	\$ 36,614,592	\$ 8,714,618	\$ 8,714,618	\$ 9,592,678	\$ 9,592,678
Markham	\$ 383,061,591	\$ 161,626	\$ 211,889	\$ 383,435,106	\$ 91,264,243	\$ 91,264,243	\$ 100,453,310	\$ 100,453,310
Newmarket	\$ 75,144,241	\$ 10,846	\$ 22,866	\$ 75,177,952	\$ 17,961,334	\$ 17,961,334	\$ 19,627,642	\$ 19,627,642
Richmond Hill	\$ 248,623,069	\$ 53,899	\$ 8,325	\$ 248,685,293	\$ 58,921,283	\$ 58,921,283	\$ 65,421,364	\$ 65,421,364
Vaughan	\$ 412,853,445	\$ 221,648	\$ 315,380	\$ 413,390,473	\$ 98,447,590	\$ 98,447,590	\$ 108,247,646	\$ 108,247,646
Whitchurch-Stouffville	\$ 52,213,549	\$ 40,806	\$ 4,531	\$ 52,258,885	\$ 12,262,686	\$ 12,262,686	\$ 13,866,757	\$ 13,866,757
TOTAL	\$ 1,337,844,596	\$ 599,583	\$ 964,745	\$ 1,339,408,923	\$ 318,248,734	\$ 318,248,734	\$ 351,455,728	\$ 351,455,728

* Figures may not sum due to rounding