

## THE REGIONAL MUNICIPALITY OF YORK

### BYLAW NO. 2025-30

A bylaw to set and levy the rates of taxation for Regional general purposes  
for the year 2025

WHEREAS the estimated sum required for payment of the current expenditures of the Regional Corporation in the year 2025, as adopted by Regional Council on November 28, 2024, 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 \$1,496,311,387.00;

AND WHEREAS O. Reg. 282/98, a regulation under the *Assessment Act*, R.S.O. 1990, c. A.31, (the “*Assessment Act*”), was amended by O. Reg. 370/24, to prescribe an aggregate extractive property class effective January 1, 2025;

AND WHEREAS an amount of Payments in Lieu of Taxation of \$5,245,664.00 to be paid to the Regional Corporation in 2025 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*, S.O. 2001, c. 25, (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 2025 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, 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 9, 2024, 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 2025-03, being a bylaw to levy against the lower-tier municipalities on an interim basis the sums of monies required during the year 2025 for the purposes of the Regional Corporation was enacted by Regional Council on January 30, 2025, 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;

AND WHEREAS on May 8, 2025, the Committee of the Whole recommended referral of the 2025 Property Tax Rate Report dated April 22, 2025, from the Commissioner of Finance shown as item I.2.4 on the agenda (the “2025 Property Tax Rate Report”), to Regional Council for consideration at the May 22, 2025, Regional Council meeting;

AND WHEREAS on May 22, 2025, Regional Council adopted the 2025 Property Tax Rate Report, and approved the 2025 Regional tax rates for 2025 property classes

and approved deadlines for local municipalities to pay the final two installments of their 2025 Regional property tax levy on or before September 26, 2025, and December 12, 2025, respectively;

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

1. The estimated sum required for payment of the current expenditures of the Regional Corporation for the year 2025, as adopted, shall be reduced by the aggregate amount of Payments in Lieu of Taxation of \$5,245,664.00 to reduce the amount of the net Regional requirements to \$1,490,885,723.00.
2. For the taxation year 2025, 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 2025, 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	0.375863%
Residential Taxable (shared as PIL)	0.375863%
Residential Taxable (Upper Tier & Education Only)	0.375863%
Residential – first subclass of farmland awaiting development	0.093966%
Multi-residential	0.375863%
New Multi-residential	0.375863%
New Multi-Residential (Municipal Reduction) subclass	0.244311%
Commercial	0.500687%
Commercial: excess land subclass	0.500687%
Commercial: vacant land subclass	0.500687%
Commercial – first subclass of farmland awaiting development	0.093966%
Commercial Small Scale On-Farm Business Subclass - 1	0.500687%
Commercial Small Scale On-Farm Business Subclass - 2	0.500687%
Commercial (previously Ontario Hydro)	0.500687%
Commercial Vacant and Excess Land (Shared as PIL)	0.500687%
Office Building	0.500687%
Office Building Vacant Units and Excess	0.500687%
Shopping Centre	0.500687%
Shopping Centre Vacant Units and Excess	0.500687%
Parking Lot (Full)	0.500687%
Industrial Occupied	0.617618%
Industrial: excess land subclass	0.617618%
Industrial: vacant land subclass	0.617618%

<b>COLUMN 1</b>	<b>COLUMN 2</b>
<b>PROPERTY CLASS</b>	<b>REGIONAL TAX RATE</b>
Industrial – first subclass of farmland awaiting development	0.093966%
Industrial (previously Ontario Hydro)	0.617618%
Industrial Vacant Land (Shared as PIL)	0.617618%
Industrial (previously Ontario Hydro) Excess	0.617618%
Large Industrial	0.617618%
Large Industrial Vacant Units and Excess	0.617618%
Industrial Small Scale On-Farm Business Subclass - 1	0.617618%
Industrial Small Scale On-Farm Business Subclass - 2	0.617618%
Pipeline	0.345418%
Farmlands	0.093966%
Managed Forest	0.093966%
Aggregate Extraction	0.502560%
Landfill	0.413449%

6. Schedule “A” shall form part of this bylaw.

ENACTED AND PASSED on May 22, 2025.

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Regional Clerk

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Regional Chair

*Authorized by Item I.2.4 of the Committee of the Whole dated May 8, 2025, referred to and adopted by Regional Council at its meeting on May 22, 2025*

## Schedule “A” 2025 Taxation Year\*

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LOCAL MUNICIPALITIES	2025 TAXABLE NON-LINEAR PROPERTIES REGIONAL REQUIREMENT	ESTIMATED RAILWAY RIGHTS- OF-WAY REGIONAL REQUIREMENT	ESTIMATED UTILITIES REGIONAL REQUIREMENT	ESTIMATED TOTAL REGIONAL REQUIREMENT	BYLAW NO. 2025-03 DUE APRIL 30, 2025	BYLAW NO. 2025-03 DUE JUNE 30, 2025	NET DUE ON OR BEFORE SEPTEMBER 26, 2025	NET DUE ON OR BEFORE DECEMBER 12, 2025
Aurora	\$ 73,454,573	\$ 21,211	\$ 24,317	\$ 73,500,101	\$ 17,331,890	\$ 17,331,890	\$ 19,418,161	\$ 19,418,161
East Gwillimbury	\$ 37,227,325	\$ 41,034	\$ 2,551	\$ 37,270,911	\$ 8,714,820	\$ 8,714,820	\$ 9,920,635	\$ 9,920,635
Georgina	\$ 35,284,870	\$ 28,345	\$ 9,503	\$ 35,322,718	\$ 8,352,942	\$ 8,352,942	\$ 9,308,417	\$ 9,308,417
King	\$ 40,348,464	\$ 18,860	\$ 359,678	\$ 40,727,002	\$ 9,554,075	\$ 9,554,075	\$ 10,809,426	\$ 10,809,426
Markham	\$ 425,350,021	\$ 161,572	\$ 212,927	\$ 425,724,521	\$ 100,634,847	\$ 100,634,847	\$ 112,227,413	\$ 112,227,413
Newmarket	\$ 82,515,735	\$ 10,750	\$ 22,663	\$ 82,549,148	\$ 19,677,772	\$ 19,677,772	\$ 21,596,802	\$ 21,596,802
Richmond Hill	\$ 274,601,124	\$ 51,842	\$ 8,256	\$ 274,661,221	\$ 65,325,118	\$ 65,325,118	\$ 72,005,493	\$ 72,005,493
Vaughan	\$ 461,300,004	\$ 225,441	\$ 258,304	\$ 461,783,749	\$ 108,774,071	\$ 108,774,071	\$ 122,117,804	\$ 122,117,804
Whitchurch-Stouffville	\$ 59,301,874	\$ 40,032	\$ 4,445	\$ 59,346,352	\$ 13,986,823	\$ 13,986,823	\$ 15,686,353	\$ 15,686,353
<b>TOTAL</b>	<b>\$ 1,489,383,992</b>	<b>\$ 599,088</b>	<b>\$ 902,643</b>	<b>\$ 1,490,885,723</b>	<b>\$ 352,352,358</b>	<b>\$ 352,352,358</b>	<b>\$ 393,090,503</b>	<b>\$ 393,090,503</b>

\*Figures may not sum due to rounding