

THE REGIONAL MUNICIPALITY OF YORK

BYLAW NO. 2019-31

A bylaw to set and levy the rates of taxation for Regional general purposes
for the year 2019

WHEREAS the estimated sum required for payment of the current expenditures of the Regional Corporation in the year 2019, as adopted by Regional Council on February 28, 2019, 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 \$1,138,011,000.00;

AND WHEREAS an amount of Payments in Lieu of Taxation of \$3,416,189.00 to be paid to the Regional Corporation in 2019 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 2019 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 11, 2018 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 2019-02, being a bylaw to levy against the lower-tier municipalities on an interim basis the sums of monies required during the year 2019 for the purposes of the Regional Corporation was enacted by Regional Council on January 31, 2019, 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 the 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 2019, as adopted, shall be reduced by the aggregate amount of Payments in Lieu of Taxation of \$3,416,189.00 to reduce the amount of the net Regional requirements to \$1,134,594,811.00.
2. For the taxation year 2019, 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 schedule contained in section 5 for which tax rates are established are as defined under the *Assessment Act*.

5. For the taxation year 2019, 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	0.336549
Residential Taxable (shared as PIL)	0.336549
Residential Taxable (Upper Tier & Education Only)	0.336549
Residential – first subclass of farmland awaiting development	0.084137
Multi-residential	0.336549
Commercial	0.430581
Commercial: excess land subclass	0.301407
Commercial: vacant land subclass	0.301407
Commercial – first subclass of farmland awaiting development	0.084137
Commercial (previous Ontario Hydro)	0.430581
Commercial Vacant and Excess Land (Shared as PIL)	0.301407
Office Building	0.430581
Office Building Vacant Units and Excess	0.301407
Shopping Centre	0.430581
Shopping Centre Vacant Units and Excess	0.301407
Commercial – new construction	0.430581
Commercial Occupied – new construction	0.430581
Commercial: Vacant Units and Excess – new construction	0.301407
Office Building Occupied – new construction	0.430581
Office Building Excess – new construction	0.301407
Shopping Centre – new construction	0.430581
Shopping Centre – Vacant Units and Excess – new construction	0.301407

Parking Lot (Full)	0.430581
Industrial Occupied	0.528517
Industrial: excess land subclass	0.343536
Industrial: vacant land subclass	0.343536
Industrial – first subclass of farmland awaiting development	0.084137
Industrial (previous Ontario Hydro)	0.528517
Industrial Vacant Land (Shared as PIL)	0.343536
Industrial (previous Ontario Hydro) Excess	0.343536
Industrial Occupied – new construction	0.528517
Industrial Excess and Vacant Land (New Construction)	0.343536
New Large Industrial Occupied	0.528517
Large Industrial	0.528517
Large Industrial Vacant Units and Excess (including new construction)	0.343536
Pipeline	0.309289
Farmlands	0.084137
Managed Forest	0.084137
Landfill	0.138425

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

ENACTED AND PASSED on May 16, 2019.

Regional Clerk

Regional Chair

Authorized by Item F.2.11 of the Committee of the Whole of May 9, 2019, adopted by Regional Council at its meeting on May 16, 2019

Schedule "A" 2019 Taxation Year

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LOCAL MUNICIPALITIES	2019 TAXABLE NON-LINEAR PROPERTIES REGIONAL REQUIREMENT	ESTIMATED RAILWAY RIGHTS-OF-WAY REGIONAL REQUIREMENT	ESTIMATED UTILITIES REGIONAL REQUIREMENT	ESTIMATED TOTAL REGIONAL REQUIREMENT	BYLAW NO. 2019-02 DUE APRIL 30, 2019	BYLAW NO. 2019-02 DUE JUNE 28, 2019	NET DUE ON OR BEFORE SEPTEMBER 30, 2019	NET DUE ON OR BEFORE DECEMBER 13, 2019
Town of Aurora	\$ 54,977,990	\$ 21,028	\$ 24,479	\$ 55,023,497	\$ 12,847,221	\$ 12,847,221	\$ 14,664,528	\$ 14,664,528
Town of East Gwillimbury	\$ 24,924,503	\$ 42,174	\$ 2,610	\$ 24,969,287	\$ 5,305,982	\$ 5,305,982	\$ 7,178,661	\$ 7,178,661
Town of Georgina	\$ 26,979,656	\$ 29,268	\$ 9,813	\$ 27,018,737	\$ 6,445,638	\$ 6,445,638	\$ 7,063,730	\$ 7,063,730
Township of King	\$ 30,701,780	\$ 18,216	\$ 353,441	\$ 31,073,438	\$ 7,302,904	\$ 7,302,904	\$ 8,233,815	\$ 8,233,815
City of Markham	\$ 327,536,871	\$ 158,334	\$ 208,059	\$ 327,903,264	\$ 77,221,504	\$ 77,221,504	\$ 86,730,128	\$ 86,730,128
Town of Newmarket	\$ 65,049,336	\$ 10,753	\$ 23,606	\$ 65,083,695	\$ 15,406,689	\$ 15,406,689	\$ 17,135,158	\$ 17,135,158
Town of Richmond Hill	\$ 208,399,095	\$ 53,342	\$ 8,212	\$ 208,460,650	\$ 48,811,233	\$ 48,811,233	\$ 55,419,092	\$ 55,419,092
City of Vaughan	\$ 352,058,636	\$ 218,265	\$ 332,787	\$ 352,609,688	\$ 84,077,458	\$ 84,077,458	\$ 92,227,386	\$ 92,227,386
Town of Whitchurch-Stouffville	\$ 42,407,109	\$ 40,905	\$ 4,542	\$ 42,452,556	\$ 9,941,192	\$ 9,941,192	\$ 11,285,087	\$ 11,285,087
TOTAL	\$ 1,133,034,976	\$ 592,286	\$ 967,549	\$ 1,134,594,811	\$ 267,359,820	\$ 267,359,820	\$ 299,937,586	\$ 299,937,586