



Report to: General Committee

Meeting Date: May 21, 2019

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**SUBJECT:** 2019 Tax Rates and Levy By-law

**PREPARED BY:** Shane Manson, Senior Manager, Revenue & Property Tax

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**RECOMMENDATION:**

1. That the report “2019 Tax Rates and Levy By-law” be received; and,
2. That a by-law to provide for the levy and collection of property taxes totalling \$732,240,135 required by the City of Markham, the Regional Municipality of York, Province of Ontario (Education) and Business Improvement Areas, in a form substantially similar to Appendix A (attached), satisfactory to the City Solicitor and provides for the mailing of notices and requesting payment of taxes for the year 2019, as set out as follows, be approved; and,

<b>Taxation Category</b>	<b>2019 Levy Amount</b>
City of Markham	\$157,927,379
Region of York	\$327,536,871
Province of Ontario (Education)	\$246,322,343
Markham Village BIA	\$239,322
Unionville BIA	\$214,221
<b>Total</b>	<b>\$732,240,135</b>

3. That staff be authorized to levy against Markham Stouffville Hospital and Seneca College the annual levy pursuant to Section 323 of the *Municipal Act, 2001*, as outlined in Section 9 of the attached by-law once the required information is received from the Ministry of Training, Colleges and Universities; and,
4. That the attached by-law be passed to authorize the 2019 Tax Rates and Levy By-law; and further,
5. THAT Staff be authorized and directed to do all things necessary to give effect to this resolution.

**PURPOSE**

The purpose of this report is to obtain authorization for the adoption of the tax rates for the 2019 tax year for the levy requirements of the City of Markham, the Regional Municipality of York and the Province of Ontario (Education).

## BACKGROUND

The *Municipal Act, 2001* provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law to levy a separate tax rate upon all property assessed in the local municipality rateable for local municipal purposes, upper tier purposes and education purposes, as may be appropriate.

## OPTIONS/ DISCUSSION

Council has approved its 2019 Budget estimates for City services, requiring property taxes to be levied as follows:

2019 City of Markham Tax Levy:	\$157,927,379
2019 Markham Village BIA:	\$239,322
2019 Unionville BIA:	\$214,221

The Regional Municipality of York has approved its 2019 Budget estimates requiring property taxes, Railway Rights of Way and Utilities to be levied as follows:

2019 Regional Municipality of York total requisition:	\$1,133,034,976
2019 City of Markham % share:	28.91%
2019 City of Markham \$ share:	\$327,536,871

All the required regulations establishing the Education tax rates for the 2019 property tax levy have been passed by the Province of Ontario and received by the Municipality. The total 2019 levy to be raised for education purposes is \$246,322,343.

## DUE DATES

The 2019 final tax instalment due dates for the residential class are July 5 and August 6. The non-residential properties are billed later in 2019 due to added provincial legislated requirements. The tax instalment due dates for Commercial, Industrial and Multi-Residential classes are October 7 and November 5.

## PROPERTY TAX RATES BY CLASSIFICATION AND LEVYING BODIES

Levying Body	Residential	% of Tax Rate	Commercial	% of Tax Rate	Industrial	% of Tax Rate
City	0.162273%	24.59%	0.207612%	13.22%	0.254833%	14.05%
Region	0.336549%	51.01%	0.430581%	27.43%	0.528517%	29.15%
Education	0.161000%	24.40%	0.931834%	59.35%	1.030000%	56.80%
Total	0.659822%	100.00%	1.570027%	100.00%	1.813350%	100.00%

**FINANCIAL CONSIDERATIONS**

The proposed tax rates have been calculated to achieve the tax revenue requirements of the 2019 budgets, as approved by the Councils of the City of Markham and the Regional Municipality of York. The education tax rates are established via a Regulation issued by the Province of Ontario.

**HUMAN RESOURCES CONSIDERATIONS**

Not applicable

**ALIGNMENT WITH STRATEGIC PRIORITIES:**

Not applicable

**BUSINESS UNITS CONSULTED AND AFFECTED:**

Legal Services Department

**RECOMMENDED BY:**

Joel Lustig  
Treasurer

Trinela Cane  
Commissioner, Corporate Services

**ATTACHMENTS:**

Appendix A - Draft Levy By-law

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**APPENDIX A: 2019 TAX RATES AND LEVY BY-LAW****THE CORPORATION OF THE CITY OF MARKHAM  
DRAFT BY-LAW NO. 2019-XXX**

BEING A BY-LAW TO PROVIDE FOR THE LEVY AND COLLECTION OF SUMS REQUIRED BY THE CORPORATION OF THE CITY OF MARKHAM FOR THE YEAR 2019 AND TO PROVIDE FOR THE MAILING OF NOTICES REQUIRING PAYMENT OF TAXES FOR THE YEAR 2019.

**WHEREAS** Subsection 312(2) of the *Municipal Act, 2001* provides that the Council of a local municipality shall, after the adoption of estimates for the year, pass a by-law each year to levy a separate tax rate on the assessment in each property class in the local municipality rateable for local municipal purposes; and,

**WHEREAS** Sections 307 and 308 of the said *Act* require taxes to be levied upon the whole of the assessment for real property according to amounts assessed under the *Assessment Act* and that tax rates to be established in the same proportion to tax ratios; and,

**WHEREAS** estimates have been prepared showing the sum of \$157,927,379 raised for the lawful purpose of The Corporation of the City of Markham for the year 2019, \$327,536,871 for the Region of York and \$246,322,343 and for the Boards of Education; and,

**WHEREAS** the Assessment Roll made in 2018 and upon which 2019 taxes are to be levied, was returned by the Municipal Property Assessment Corporation and is the last revised Assessment Roll; and

**WHEREAS** the total taxable assessment within the City of Markham is \$93,981,124,540; and,

**NOW THEREFORE** the Council of The Corporation of the City of Markham enacts as follows:

1. **THAT** the following property tax ratios are to be applied in determining tax rates for taxation in 2019:

Property Class	2019 Tax Ratio
Residential	1.000000
Multi-Residential	1.000000
Commercial	1.279400
Landfill	1.100000
Industrial	1.570400
Pipeline	0.919000
Farmland	0.250000
Managed Forest	0.250000

2. **THAT** the sum of **\$157,927,379** shall be levied and collected for the **City of Markham** purposes for the year 2019, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	80,511,170,090	0.162273%	130,647,683
Residential Shared as PIL (RH)	2,206,000	0.162273%	3,580
Residential Farm Awaiting Development (R1)	5,172,500	0.040568%	2,098
Multi-Residential (MT)	953,854,444	0.162273%	1,547,846
Commercial (CT/DT/ST/GT)	8,842,836,677	0.207612%	18,358,768
Commercial (XT/YT/ZT)	1,614,870,928	0.207612%	3,352,662
Commercial (CU/DU/SU)	77,097,819	0.145328%	112,045
Commercial (XU/YU/ZU)	42,934,040	0.145328%	62,395
Commercial (CJ)	3,934,175	0.145328%	5,717
Commercial (CH)	18,637,350	0.207612%	38,693
Commercial (CX)	242,260,212	0.145328%	352,072
Commercial (C1)	38,069,075	0.040568%	15,444
Industrial (IT/LT)	1,032,625,204	0.254833%	2,631,471
Industrial (IH)	53,796,750	0.254833%	137,092
Industrial (JH)	4,577,250	0.254833%	11,664
Industrial (IU)	11,523,325	0.165642%	19,087
Industrial (IK)	3,340,600	0.165642%	5,533
Industrial (IX)	201,752,317	0.165642%	334,186
Industrial - New Occupied (JT)	28,534,050	0.254833%	72,714
Industrial (I1)	54,727,675	0.040568%	22,202
Pipelines (PT)	90,452,756	0.149129%	134,891
Farmland (FT)	144,563,808	0.040568%	58,647
Managed Forest (TT)	2,187,495	0.040568%	887
<b>Total</b>	<b>\$93,981,124,540</b>		<b>\$157,927,379</b>

3. **THAT** the sum of **\$327,536,871** shall be levied and collected for the City of Markham's share of **the Regional Municipality of York Budget** for the year 2019, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	80,511,170,090	0.336549%	270,959,538
Residential Shared as PIL (RH)	2,206,000	0.336549%	7,424
Residential Farm Awaiting Development (R1)	5,172,500	0.084137%	4,352
Multi-Residential (MT)	953,854,444	0.336549%	3,210,188
Commercial (CT/DT/ST/GT)	8,842,836,677	0.430581%	38,075,575
Commercial (XT/YT/ZT)	1,614,870,928	0.430581%	6,953,327
Commercial (CU/DU/SU)	77,097,819	0.301407%	232,378
Commercial (XU/YU/ZU)	42,934,040	0.301407%	129,406
Commercial (CJ)	3,934,175	0.301407%	11,858
Commercial (CH)	18,637,350	0.430581%	80,249

Commercial (CX)	242,260,212	0.301407%	730,189
Commercial (C1)	38,069,075	0.084137%	32,030
Industrial (IT/LT)	1,032,625,204	0.528517%	5,457,600
Industrial (IH)	53,796,750	0.528517%	284,325
Industrial (JH)	4,577,250	0.528517%	24,192
Industrial (IU)	11,523,325	0.343536%	39,587
Industrial (IK)	3,340,600	0.343536%	11,476
Industrial (IX)	201,752,317	0.343536%	693,092
Industrial - New Occupied (JT)	28,534,050	0.528517%	150,807
Industrial (I1)	54,727,675	0.084137%	46,046
Pipelines (PT)	90,452,756	0.309289%	279,760
Farmland (FT)	144,563,808	0.084137%	121,632
Managed Forest (TT)	2,187,495	0.084137%	1,840
<b>Total</b>	<b>\$93,981,124,540</b>		<b>\$327,536,871</b>

4. **THAT** the sum of **\$246,322,343** shall be levied and collected for the City of Markham's share of the **Province of Ontario (Education)** Budget for the year 2019, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	80,511,170,090	0.161000%	129,622,984
Residential Farm Awaiting Development (R1)	5,172,500	0.040250%	2,082
Multi-Residential (MT)	953,854,444	0.161000%	1,535,706
Commercial (CT/DT/ST/GT)	8,842,836,677	0.931834%	82,400,559
Commercial (XT/YT/ZT)	1,614,870,928	0.931834%	15,047,916
Commercial (CU/DU/SU)	77,097,819	0.792059%	610,660
Commercial (XU/YU/ZU)	42,934,040	0.792059%	340,063
Commercial (CX)	242,260,212	0.792059%	1,918,844
Commercial (C1)	38,069,075	0.040250%	15,323
Industrial (IT/LT)	1,032,625,204	1.030000%	10,636,040
Industrial (IU)	11,523,325	0.849750%	97,919
Industrial (IX)	201,752,317	0.849750%	1,714,390
Industrial - New Occupied (JT)	28,534,050	1.030000%	293,901
Industrial (I1)	54,727,675	0.040250%	22,028
Pipelines (PT)	90,452,756	1.290000%	1,166,841
Farmland (FT)	144,563,808	0.040250%	58,187
Managed Forest (TT)	2,187,495	0.040250%	880
<b>Total</b>	<b>\$93,894,632,415</b>		<b>\$245,484,322</b>
Plus: Taxable – Full Share PIL (CH, CJ, RH, IH, JH, IK)			
Taxed at education rate but revenue retained by City			\$838,021
<b>Total Education Levy</b>			<b>\$246,322,343</b>

5. **THAT** a Waste Collection and Disposal Grant totaling **\$152,583** shall be provided proportionately to the following Residential Condominium properties.

CONDOMINIUM NUMBER	ADDRESS	UNITS
YRC #226	7811 Yonge Street	148
YRC #344	8111 Yonge Street	199
YRC #550	7451 Yonge Street	21
YRC #618	55 Austin Drive	142
YRC #636	25 Austin Drive	149
YRC #784	7805 Bayview Avenue	341
YRC #792	610 Bullock Drive	235
YRC #794	7825 Bayview Avenue	337

6. **THAT** the sum of **\$239,322** shall be levied on non-residential properties located within the boundaries of the City of Markham's **Markham Village Business Improvement Area** for the year 2019, such amount to be provided for as follows:

CLASSES	ASSESSMENT	TAX RATE	TAXES
Commercial	\$81,270,475	0.294476%	\$239,322

7. **THAT** the sum of **\$214,221** shall be levied on non-residential properties located within the boundaries of the City of Markham's **Unionville Business Improvement Area** for the year 2019, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Commercial	\$54,558,825	0.392642%	\$214,221

8. **THAT** the sum of **\$1,286** shall be levied against all properties in the Farmland Class and collected for membership fees in the **Federation of Agriculture** for the Region of York for the year 2019, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Farmland (FT)	\$144,563,808	0.000890%	\$1,286

9. **THAT** there shall be a levy upon the **Markham Stouffville Hospital** in the estimated amount of **\$25,200** pursuant to Subsection 323(3) of the *Municipal Act, 2001*, such amount being the sum of \$75.00 for each of the estimated 336 provincially rated beds and a levy upon **Seneca College** in the estimated amount of **\$126,600** pursuant to Subsection 323(1) of the *Municipal Act, 2001*, such sum being \$75.00 for each of the estimated 1,688 full time enrolled students as determined by the Minister of Training, Colleges and Universities. The figures included here are 2018 figures as the 2019 information is not yet available from the Ministry of Municipal Affairs and Housing.

- 10. THAT** there shall be levied upon **Utility Transmission Lines (UH)** the sum of **\$764,105** for the year 2019, such amount to be provided for as follows:

DESCRIPTION	ACRES	RATE PER ACRE	CITY	REGION	EDUCATION	TOTAL
Hydro One	374.07	\$834.02	\$101,491	\$210,490	--	\$311,982
Hydro One	374.07	\$1,208.66	--	--	\$452,123	\$452,123
<b>Total</b>			<b>\$101,491</b>	<b>\$201,490</b>	<b>\$452,123</b>	<b>\$764,105</b>

\* Education revenue retained by City

- 11. THAT** there shall be levied upon **Railway Rights of Ways (WT)** the sum of **\$480,180** for the year 2019, such amount to be provided for as follows:

DESCRIPTION	ACRES	RATE PER ACRE	CITY	REGION	EDUCATION	TOTAL
Canadian National Railways	246.66	\$624.33	\$50,097	\$103,900	--	\$153,997
Canadian National Railways	246.66	\$822.69	--	--	\$202,925	\$202,925
Canadian Pacific Railways	48.42	\$624.33	\$9,834	\$20,396	--	\$30,230
Canadian Pacific Railways	48.42	\$822.69	--	--	\$39,835	\$39,835
Metrolinx	85.20	\$624.33	\$17,304	\$35,889	--	\$53,193
<b>Total</b>			<b>\$77,236</b>	<b>\$160,185</b>	<b>\$242,760</b>	<b>\$480,180</b>

- 12. THAT** for the purposes of paying the owners' portion of debt charges pursuant to Ontario Regulation 390/02 under the *Municipal Act, 2001* (previously the *Local Improvement Act*), as authorized by the following by-laws, the amounts listed below shall be levied and collected from the owners of the properties liable therefore:

EFFECTIVE – EXPIRE DATES	PURPOSE	AMOUNT
(2006-2025)	Buttonville	\$6,178.67

- 13. THAT** for the purposes of paying the owners' portion of debt charges pursuant to Section 391 of the *Municipal Act, 2001* as authorized by the following by-laws, the amounts listed below shall be levied and collected from the owners of the properties liable therefore:

EFFECTIVE – EXPIRE DATES	PURPOSE	AMOUNT
(2007-2021)	Milmar Court	\$6,838.24
(2010-2024)	Robinson St	\$3,791.88
(2013-2022)	Glenridge	\$54,568.47
(2016-2025)	Main Street	\$7,229.40
<b>TOTAL</b>		<b>\$72,427.99</b>



**14. THAT** pursuant to Regional By-law No. A-0303-2002-020, a tax rebate totaling \$7,051.85 (City share is \$1,734.29) be provided to the Markham District Veterans Association for its property located at 7 Washington Street for 2019 upon the provision of documentation in a form satisfactory to the Treasurer.

**15. THAT** the Treasurer shall add to the Collector's Roll, all or any arrears for service provided by: the *Power Commission Act* (hydro-electric power), the *Weed Control Act*, the *Ditches and Watercourses Act*, the *Public Utilities Act*, the *Tile Drainage Act*, and the *Ontario Building Code*; and any other collection agreements charges approved by Council which shall be collected by the Collector in the same manner and at the same time as all other rates and levies.

**16. THAT** the Interim Tax Levies which were payable in two instalments on February 5, 2019, and March 5, 2019 shall be shown as a reduction on the final levy.

**17. THAT** the net amount of taxes levied by this By-law shall be due and payable in equal instalments as follows.

PROPERTIES	INSTALMENTS
Residential, Farmland and Pipelines	1. July 5, 2019 2. August 6, 2019
Commercial, Industrial and Multi-Residential	1. October 7, 2019 2. November 5, 2019

**18. THAT** those residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in six (6) equal instalments:

- i. July 1, 2019;
- ii. August 1, 2019;
- iii. September 1, 2019;
- iv. October 1, 2019;
- v. November 1, 2019; and
- vi. December 1, 2019.

**19. THAT** those residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in three (3) equal instalments:

- i. July 5, 2019;
- ii. August 6, 2019; and
- iii. September 5, 2019.

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**20. THAT** those commercial, industrial and multi-residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in three (3) equal instalments:

- i. October 7, 2019;
- ii. November 5, 2019; and
- iii. December 5, 2019.

**21. THAT** those residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in two (2) equal instalments:

- i. July 5, 2019; and
- ii. August 6, 2019.

**22. THAT** those commercial, industrial and multi-residential property owners who have applied and meet the conditions for the Pre-authorized Payment Program for taxes as approved by Council will have the taxes levied under this By-law paid by automatic withdrawal in two (2) equal instalments:

- i. October 7, 2019; and
- ii. November 5, 2019.

**23. THAT** as provided in Subsections 345(1) and (2) of the *Municipal Act 2001*, if the taxes or any class or instalment thereof so levied in accordance with this By-law remain unpaid following the due date, a penalty of one per cent (1.00%) on the fourth day of default and one quarter per cent (1.25%) per month (15% per annum), on the first day each calendar month thereafter, of the taxes remaining unpaid shall be levied until December 31, 2019.

**24. THAT** as provided in Subsection 345(3) of the *Municipal Act, 2001*, if any taxes levied pursuant to this By-law remain unpaid as at December 31, 2019, interest at the rate of one and one quarter per cent (1.25%) per month (15% per annum) of the unpaid taxes shall be levied from January 1, 2020 and for each month or fraction thereof until such taxes are paid.

**25. THAT** all taxes levied by any By-law and which remain unpaid as at the date of passing this By-law, shall have interest charged at the same rate of one and one quarter per cent (1.25%) per month (15% per annum) calculated on the unpaid taxes, on the first day of each calendar month for so long as the taxes remain unpaid.

**26. THAT** the Treasurer of The Corporation of The City of Markham is hereby authorized and directed to serve personally or to mail or cause to be mailed notices of the taxes hereby levied to the person or persons taxed at the person's residence or place of business or upon the premises in respect of which the taxes are payable by such person, or the ratepayer's mortgage company or third party designated by the property owner.

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**27. THAT** taxes are payable to The Corporation of The City of Markham, 101 Town Centre Boulevard, Markham, Ontario, L3R 9W3. Upon payment of any applicable fee, and if paid on or before the due date imprinted on the bill, taxes may also be paid at most chartered banks in the Province of Ontario.

**28. AND THAT** those residents who qualify for the Low Income Seniors and Low Income Disabled Tax Deferral program shall apply to the City of Markham – Property Tax Division in accordance with the program policies as established by the Regional Municipality of York. The amount of deferral for 2019 will be determined once the application has been received and approved. The deferral amount may not be reflected on the 2019 final tax billing issued in accordance with this By-law.

READ A FIRST, SECOND AND THIRD TIME AND PASSED THIS **XX<sup>TH</sup>** DAY OF **XX**, 2019.

X\_\_\_\_\_  
**KIMBERLEY KITTERINGHAM**  
**CITY CLERK**

X\_\_\_\_\_  
**FRANK SCARPITTI**  
**MAYOR**