



By-law 2021-34

2021 TAX RATES AND LEVY BY-LAW

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 2021 AND TO PROVIDE FOR THE MAILING OF NOTICES REQUIRING PAYMENT OF TAXES FOR THE YEAR 2021

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 \$164,739,938 raised for the lawful purpose of The Corporation of the City of Markham for the year 2021, \$350,366,218 for the Region of York and \$250,387,964 for the Boards of Education; and,

WHEREAS the Assessment Roll made in 2020 and upon which 2021 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 \$103,149,360,029; 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 2021:

PROPERTY CLASS	2021 TAX RATIO
Residential	1.000000
Multi-Residential	1.000000
Commercial	1.332100
Industrial	1.643200
Pipeline	0.919000
Farmland	0.250000
Managed Forest	0.250000

2. **THAT** the sum of \$164,739,938 shall be levied and collected for the City of Markham purposes for the year 2021 such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	89,070,137,101	0.153483 %	136,707,471
Residential Shared as PIL (RH)	2,206,000	0.153483 %	3,386
Residential Farm Awaiting Development (R1)	18,322,000	0.038371 %	7,030
Multi-Residential (MT/NT)	1,108,531,400	0.153483 %	1,701,407
Commercial (CT/DT/ST/GT)	9,001,092,530	0.204455 %	18,403,151
Commercial (XT/YT/ZT)	1,855,637,820	0.204455 %	3,793,937
Commercial (CU/DU/SU)	74,878,002	0.143118 %	107,164
Commercial (XU/YU/ZU)	45,011,400	0.143118 %	64,420
Commercial (CJ)	4,231,000	0.143118 %	6,055
Commercial (CH)	19,330,800	0.204455 %	39,523
Commercial (CX)	282,415,509	0.143118 %	404,188
Commercial (C1)	18,376,100	0.038371 %	7,051
Industrial (IT/KT/LT)	1,078,750,100	0.252203 %	2,720,642
Industrial (IH)	55,851,700	0.252203 %	140,860
Industrial (JH)	4,902,000	0.252203 %	12,363
Industrial (IU/KU)	13,939,600	0.163932 %	22,851
Industrial (IK)	3,600,300	0.163932 %	5,902
Industrial (IX)	193,604,100	0.163932 %	317,379
Industrial - New Occupied (JT)	30,119,300	0.252203 %	75,962
Industrial (I1)	50,433,900	0.038371 %	19,352
Pipelines (PT)	93,689,000	0.141051 %	132,149
Farmland (FT)	122,104,667	0.038371 %	46,852
Managed Forest (TT)	2,195,700	0.038371 %	843
TOTAL	\$103,149,360,029		\$164,739,938

3. **THAT** the sum of \$350,366,218 shall be levied and collected for the City of Markham's share of the Regional Municipality of York Budget for the year 2021, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	89,070,137,101	0.326425 %	290,747,195
Residential Shared as PIL (RH)	2,206,000	0.326425 %	7,201
Residential Farm Awaiting Development (R1)	18,322,000	0.081606 %	14,952
Multi-Residential (MT/NT)	1,108,531,400	0.326425 %	3,618,524
Commercial (CT/DT/ST/GT)	9,001,092,530	0.434831 %	39,139,541
Commercial (XT/YT/ZT)	1,855,637,820	0.434831 %	8,068,888
Commercial (CU/DU/SU)	74,878,002	0.304382 %	227,915
Commercial (XU/YU/ZU)	45,011,400	0.304382 %	137,006
Commercial (CJ)	4,231,000	0.304382 %	12,878
Commercial (CH)	19,330,800	0.434831 %	84,056
Commercial (CX)	282,415,509	0.304382 %	859,621
Commercial (C1)	18,376,100	0.081606 %	14,996
Industrial (IT/KT/LT)	1,078,750,100	0.536382 %	5,786,221
Industrial (IH)	55,851,700	0.536382 %	299,578
Industrial (JH)	4,902,000	0.536382 %	26,293
Industrial (IU/KU)	13,939,600	0.348648 %	48,600
Industrial (IK)	3,600,300	0.348648 %	12,552
Industrial (IX)	193,604,100	0.348648 %	674,997
Industrial - New Occupied (JT)	30,119,300	0.536382 %	161,555
Industrial (I1)	50,433,900	0.081606 %	41,157
Pipelines (PT)	93,689,000	0.299985 %	281,053
Farmland (FT)	122,104,667	0.081606 %	99,645
Managed Forest (TT)	2,195,700	0.081606 %	1,792
TOTAL	\$103,149,360,029		\$350,366,218

4. **THAT** the sum of \$250,387,964 shall be levied and collected for the City of Markham's share of the Boards of Education Budget for the year 2021, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Residential (RT)	89,070,137,101	0.153000 %	136,277,310
Residential Shared as PIL (RH)	2,206,000	0.153000 %	3,375
Residential Farm Awaiting Development (R1)	18,322,000	0.038250 %	7,008
Multi-Residential (MT/NT)	1,108,531,400	0.153000 %	1,696,053
Commercial (CT/DT/ST/GT)	9,001,092,530	0.880000 %	79,209,614
Commercial (XT/YT/ZT)	1,855,637,820	0.880000 %	16,329,613
Commercial (CU/DU/SU)	74,878,002	0.880000 %	658,926
Commercial (XU/YU/ZU)	45,011,400	0.880000 %	396,100
Commercial (CX)	282,415,509	0.880000 %	2,485,256
Commercial (C1)	18,376,100	0.038250 %	7,029
Industrial (IT/KT/LT)	1,078,750,100	0.880000 %	9,493,001
Industrial (IU/KU)	13,939,600	0.880000 %	122,668
Industrial (IX)	193,604,100	0.880000 %	1,703,716
Industrial - New Occupied (JT)	30,119,300	0.880000 %	265,050
Industrial (I1)	50,433,900	0.038250 %	19,291
Pipelines (PT)	93,689,000	0.880000 %	824,463
Farmland (FT)	122,104,667	0.038250 %	46,705
Managed Forest (TT)	2,195,700	0.038250 %	840
TOTAL	\$103,061,444,229		\$249,546,020
Plus: Taxable – Full Share PIL (CH, CJ, IH, JH, IK)			
Taxed at education rate but revenue retained by City			\$841,945
TOTAL EDUCATION LEVY			\$250,387,964

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 \$160,559 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 2021, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Commercial	\$84,957,700	0.188987%	\$160,559

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 2021, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Commercial	\$57,696,700	0.371288%	\$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 2021, such amount to be provided for as follows:

CLASS	ASSESSMENT	TAX RATE	TAXES
Farmland (FT)	\$122,104,667	0.001053%	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 \$159,900 pursuant to Subsection 323(1) of the *Municipal Act, 2001*, such sum being \$75.00 for each of the estimated 2,120 full time enrolled students as determined by the Minister of Training, Colleges and Universities. The figures included here are 2020 figures as the 2021 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 \$763,676 for the year 2021, such amount to be provided for as follows:

DESCRIPTION	ACRES	RATE PER ACRE	CITY	REGION	EDUCATION	TOTAL
Hydro One	373.86	\$834.02	\$99,721	\$212,086	--	\$311,807
Hydro One	373.86	\$1,208.66	--	--	\$451,870	\$451,870
TOTAL			\$99,721	\$212,086	\$451,870	\$763,676

* Education revenue of \$451,870 retained by City

11. **THAT** there shall be levied upon Railway Rights of Ways (WT) the sum of \$480,180 for the year 2021, such amount to be provided for as follows:

DESCRIPTION	ACRES	RATE PER ACRE	CITY	REGION	EDUCATION	TOTAL
Canadian National Railways	246.66	\$624.33	\$49,251	\$104,746	--	\$153,997
Canadian National Railways	246.66	\$822.69	--	--	\$202,925	\$202,925
Canadian Pacific Railways	48.42	\$624.33	\$9,668	\$20,562	--	\$30,230
Canadian Pacific Railways	48.42	\$822.69	--	--	\$39,835	\$39,835
Metrolinx	85.20	\$624.33	\$17,012	\$36,181	--	\$53,193
TOTAL			\$75,931	\$161,489	\$242,759	\$480,180

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 / EXPIRY DATE	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 / EXPIRY DATE	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
(2016-2025)	Houghton Blvd	\$36,318.04
TOTAL		\$108,746.03

14. **THAT** pursuant to Regional By-law No. A-0303-2002-020, a tax rebate totaling \$7,227.81 (City share is \$1,752.78) be provided to the Markham District Veterans Association for its property located at 7 Washington Street for 2021 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, 2021, and March 5, 2021 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, 2021 2. August 5, 2021
Commercial, Industrial and Multi-Residential	1. October 5, 2021 2. November 5, 2021

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, 2021;
- ii. August 1, 2021;
- iii. September 1, 2021;
- iv. October 1, 2021;
- v. November 1, 2021; and
- vi. December 1, 2021.

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, 2021;
- ii. August 5, 2021; and
- iii. September 7, 2021.

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 5, 2021;
- ii. November 5, 2021; and
- iii. December 6, 2021.

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, 2021; and
- ii. August 5, 2021.

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 5, 2021; and
- ii. November 5, 2021

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 1 per cent (1.00%) on the fourth day of default, and one 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, 2021.

- 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, 2021, 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, 2022 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 thereafter, of the taxes remaining unpaid shall be levied until December 31, 2021.
- 26. THAT** for taxpayers who apply for and are approved for the Property Tax and Stormwater Fee Payment Deferral Program, will be eligible to have late payment charges (penalty and interest) waived starting from the following month of application approval through December 31st, 2021; the Treasurer shall
- i. Establish an interest charge of zero percent (0%) on all property tax arrears for the period starting January 1, 2021 or application approval date to December 31, 2021;
 - ii. Establish a penalty charge of zero percent (0%) on all property tax arrears for the period starting January 1, 2021 or application approval date to December 31, 2021.
- 27. 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.
- 28. 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.
- 29. 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 2021 will be determined once the application has been received and approved. The deferral amount may not be reflected on the 2021 final tax billing issued in accordance with this By-law.

Read a first, second, and third time and passed May 26, 2021.


Kimberley Kitteringham
City Clerk


Frank Scarpitti
Mayor